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FINANCE AND REVENUE ACCOUNTS

OF

THE GOVERNMENT OF INDIA

FOR THE YEAR

1929-30

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SUMMARY OF CONTENTS.

PAGES.

Abstract Accounts of Receipts and Payments	2 to 5
Detailed Accounts relating to Receipts and Payments .	
Civil	6 to 140, 298 to 315, 317 to 413, 415 to 426, 427 to 441, 453 to 512, 595 to 598, 599 to 602 and 603 to 609
Railways	141 to 184
Irrigation	185 to 263
Posts and Telegraphs	265 to 292
Military	513 to 584, 593 & 594
Marine	582 to 584
Military Engineer Services	585 to 592
Extraordinary Items	599 to 602
Detailed Accounts of Debt, Deposits and Advances	611 to 679

Finance and Revenue Accounts, 1929-30.

ALPHABETICAL INDEX.

	PAGE.
Administration of Justice: Receipts and Charges	335 and 337
Agriculture: Account of Receipts and Charges	394 and 397
" Capital Expenditure on	398
Allowances—Superannuation, Retired, and Compassionate	477
Amusement Tax—Receipts and Expenditure	137
Annuities in purchase of Railways	619
Appropriation for Reduction or Avoidance of Debt.	313 and 628
Army: Abstract Account of Charges	519
Army: Abstract Account of Receipts	518
Army: Detailed Accounts of Receipts and Charges—	
Army Ordnance Factories—Depreciation Reserve Fund	646
Audit—Expenditure on	332
Aviation—Civil	406
Balances of Provincial Governments	53 and 55
" Shan States Federation	53 and 55
Betting Tax—Receipts and Collection charges	137
Bombay Development Scheme—Capital Account	459
" " " Revenue Account	446
 Capital outlay on:—	
Agricultural Improvements	398
Bombay Development Scheme	459
Bombay Land Scheme	511
Civil Works	461
Currency Note Printing Press	422
Commuted Value of Pensions	484
Delhi	453
Forest	130
Hydro-Electric Scheme	455
Industrial Development	404
Irrigation	216
Light Houses and Light Ships	361
Northern India Salt Revenue Department	105
Other Provincial Works	510
Posts and Telegraphs	273 and 285
Public Health Improvement	392
Railways	154
Security Printing	126
Vizagapatam Port	353
Cash Balances	679
Cash Certificates—Post Office	625
 Central Government—	
" " Debt	616
" " Expenditure	39
" " General Account of Receipts and Expenditure	44 and 45
" " Loans and Advances by	661
" " Military Reserve Fund	594
" " Miscellaneous Adjustments with Provincial Governments	597
" " Revenue	33
" " Surplus of the	3
 Civil Works charged to Revenue:—	
Account of Receipts	480
Abstract Account of Expenditure	438

Commuted Value of Pensions—Payments of	480, 482 and 484
Contributions by Provincial Governments	596
Contribution by Railways	147
Convict charges at Port Blair	346
Convict Settlements—Accounts of Revenue and Expenditure	342 to 345
Created Securities—Appropriation for Reduction of	618
Currency Department—Account of Receipts and Charges	419 and 421
Currency Note Printing Press—Capital Outlay on	422
Customs : Account of Revenue and Charges for Collection	95 and 96
Debt :	
Account of Interest on Public Debt of India	300 to 304
Appropriation for Reduction or Avoidance of Debt	315
Debt Redemption Scheme	318
Debt Services	293
Floating Debt, Account	617
Obligations of the Government of India bearing Interest, and Interest thereon	311
Permanent Debt : Debt Incurred and Discharged during the year, and Amount Outstanding	618
Service Funds bearing Interest : Amounts Advanced, Repayments and Balances	625
Special Loans : Account of	624
Treasury Notes : Issues, Payments and Balances	624
Delhi—Initial Expenditure on New Capital at	451
Departmental and Judicial Deposits : Receipts, Payments and Balances	651
Deposits of Branch Line Companies	641
Deposits of Local Funds : Receipts, Payments and Balances	635
Deposits of Sinking Funds	639
Depreciation Fund—Government Commercial Undertakings	646
" " Government Presses	646
" " Indian Posts and Telegraphs Department	282
" " Indo-European Telegraph Department	292
" " Northern India Salt Revenue Department	646
" " Railways	177
Depreciation Reserve Fund—Army Ordnance Factories	646
" " Military Dairy Farms	646
" " Lighthouses and Lightships	646
" " " Grass Farms	646
" " Medical Store Depots and Workshops (Military)	646
Ecclesiastical : Account of Charges in Civil Department	364
" " " Army Department	548
Education . Account of Receipts and Charges in Civil Department	378 and 383
England—Details of Receipts and Expenditure in	18 to 27
Entertainment Tax—Receipts and Charges	187
Establishments of the Public Works Department—Abstract Account showing percentage to total Outlay on Works and Repairs	607
Excess Profits Duty	99
Exchange—Distribution by Major Heads	7 to 17
Exchange on Remittance Account : Account of	656
Excise—Account of Revenue and Charges for Collection	119 and 121
Expenditure in England—Distribution by Major Heads	7 to 17
" " Statement of	22 to 27
Extraordinary Items :	
Receipts and Payments	600 and 601
Famine Relief :	
Account of Famine Relief Charges	467
Famine Relief Fund—Account of	634
Forest—Account of Revenue and Expenditure	129 and 131
" Capital Outlay on	132
Frontier Watch and Ward—Expenditure on	371
Gain or loss on revaluation, sale, transfer, etc., of sterling assets in the Paper Currency Reserve	654
General Administration : Account of Charges	325
Gold Standard Reserve : Account of Receipts, Charges and Balance	644
" Interest on holding	644
Statement showing the form in which the balance was held	644

	PAGE.
Revenue Equalisation Fund	645
Hydro-Electric Survey—Expenditure on	375
Income Tax—Revenue and Charges for collection of	99 and 100
Indian Posts and Telegraphs. <i>See</i> Posts and Telegraphs.	
Indian Stores Department—Account of Receipts and Charges	408 and 409
Indo-European Telegraphs. <i>See</i> Posts and Telegraphs.	
Industrial Development—Capital Outlay on	404
Industrial Housing Scheme—Receipts and Expenditure	446 and 447
Industries—Receipts and Charges	400 and 403
Initial Expenditure on New Capital at Delhi	451
Interest : Account of Receipts	297
Interest on Capital deposited by Railway Companies	179
Interest on Capital Outlay on Hydro-Electric Scheme	445
Interest on Debt, Provincial Governments	303
Interest on other Obligations of the Government of India	311
Interest on the Public Debt of India	300 to 304
Irrigation :	
Capital Expenditure	229
Direct Receipts	214
General Results	191
Interest on Debt	215
Land Revenue due to	214
Working Expenses and Maintenance of	215
Jails, and Convict Settlements. Receipts and Charges	342 and 345
Judicial Deposits <i>See</i> Departmental and Judicial Deposits.	
Land Revenue, Account of Receipts and Charges	112 and 115
" Due to Irrigation	113
Lighthouses and Lightships—	
Accounts of Revenue and Expenditure	360
Capital Account of	331
Loans and Advances by Central Government	661
" " " by Provincial Governments	667
Local Funds—Deposits of	635
Manufacturing Operations, Railways : Statement showing	
Marine . Account of Charges	584
" Account of Receipts	583
Medical : Account of Receipts and Charges	385 and 387
" " " Receipts (Military)	521
Military Engineer Services :	
Account of Expenditure	587
Account of Receipts	586
Military Receipts and Services :	
Abstract Account of Charges	519
Abstract Account of Receipts	518
Military Reserve Fund	594
Mint: Account of Receipts and Charges and of Coinage Operations	424
Miscellaneous Adjustments between Central and Provincial Governments	596 to 597
Miscellaneous Departments—Receipts and Expenditure on	411 and 413
Miscellaneous Charges : Account of	507
Miscellaneous Receipts : Account of	503
Miscellaneous Railway Receipts : Account of	182
Miscellaneous Railway Expenditure : Account of	183 and 184
Non-voted Expenditure—Statement of	74 to 83
Northern India Salt Revenue Department—Account of Receipts and Expenditure	103 and 104
" " " " Capital Account of	105
" " " " Store Account	103
Opium Revenue—Account of	107
" Account of Charges in connection with	108
" Store Account	108
Paper Currency Department : Account of Receipts and Charges	419 and 421

PAGE.

Paper Currency Reserve :—

Appropriation for Reduction of Created Securities	642
Remittances through the	44 and 45
Gain or Loss on revaluation Sale, transfer, etc., of Sterling Assets in the	654
Payment of Commuted Value of Pensions	450, 482 and 484
Pensions: Charges in Civil Department	481
„ Charges in Military Department	564
„ Receipts in aid of	478
„ Receipts in Military Department	518
Permanent Debt: Additions to, Discharge of, and Balances	618
Police. Account of Receipts and Charges	349 and 351
Political: Account of Charges	369
Political Pensions. See Territorial and Political Pensions.	
Ports and Pilotage: Account of Receipts and Charges	354 to 356

Posts and Telegraphs' *Indian Posts and Telegraphs Department*—

„	Account of Receipts and Charges	.	.	.	.	.	.	.	268
„	Capital Expenditure on	.	.	.	.	.	.	.	273
„	Depreciation Fund	.	.	.	.	.	.	.	282
„	Interest on Debt of	.	.	.	.	.	.	.	268
„	Profit and Loss Account	.	.	.	.	.	.	.	270 and 271

Posts and Telegraphs : *Indo-European Telegraph Department* -

„	Account of Receipts and Charges	.	.	.	.	.	.	.	283
„	Capital Expenditure on	.	.	.	.	.	.	.	285
„	Depreciation Fund	.	.	.	.	.	.	.	292
„	Interest on Debt of	.	.	.	.	.	.	.	283
„	Profit and Loss Account	.	.	.	.	.	.	.	284

Presidency Corporations, including Port Trusts, etc.: Loans to	663 to 667
--	------------

Printing. *See Stationery and Printing.*

[illegible]

Provincial Governments —

Advances to and from Provincial Loans Fund	630 to 633
Balances of	54 and 55
Debt	620
Expenditure	51
Deficits	51
Loans and advances by	663 to 667
Revenue	47
Revenue Reserve Fund	653
Surpluses	51
Provincial Loans Fund—Income Account	630
„ „ „ Capital Assets Account	631
„ „ „ Capital Liabilities Account	631
Public Debt of India	618
Public Health—Capital Expenditure on Improvement of	392
„ Receipts and Expenditure	389 and 391

Railways—

"	Annuities in purchase of	618
"	Branch Line Companies	641
"	Capital contributed by Companies and Indian States	156
"	Capital expended on	154
"	Contribution to General Revenues	147
"	Depreciation Fund—Appropriations to and from	178
"	Liabilities involved in purchase of	158
"	Reserve Fund—Appropriations to and from	175

	PAGE.
Railways—Revenue Account—	
Gross Receipts	} 145
Interest	
Manufacturing Operations	161
Stores Transactions	162
Surplus Profits paid to Companies	} 145
Working Expenses	
Receipts in England—Statement of	18 to 21
Reduction or Avoidance of Debt—Appropriation for	315 and 638
Registration: Account of Receipts and Charges	134 and 135
Remittances within India	Appendix A
„ between England and India	675
Remittance Accounts—Exchange on	651
Reserved Expenditure—Statements of	56 to 73
Reserve Fund Railways: Appropriations to and from and balance	175
Reserve Fund, Lighthouses and Lightships: Additions and Replacements	646
Revenue (Ordinary)—Statement of	11
Revenue Reserve Fund, Punjab Government	602
Road Development Fund:	
Account of —	640
Royal Air Force: Receipts	524
„ Expenditure	566
Rupee Coinage—Account of loss on	} 644
„ Profit on	
Salt Revenue—Account of	103
„ Charges for Collection and Manufacturing Charges	104
„ Capital Account of Northern India Salt Revenue Department	105
„ Store Account	103
Savings Banks and Special Accounts—Interest on	306 to 312
„ „ „ Receipts, Payments and Balances	628
„ „ „ Deposit account of	628
Scheduled Taxes: Receipts and Charges	137
Scientific Departments: Account of Charges	375
Security Printing Press	126
Service Funds—Deposit Account of	621
Shan States Federation: Receipts and Expenditure	46 to 51
Silver—Loss on sale of	614
Sale of	41 and 45
Sinking Funds—Account of Deposits of	618
Sinking Funds: for Central Loans	} 315
„ „ „ Provincial Loans	
Sinking Funds: State Railways	618
Stamp Revenue and Charges for Collection	124 and 125
State Railways.	
Annalities in Purchase of Railways	618
Capital contributed by Companies and Indian States towards outlay on	156
Capital Expenditure not charged to Revenue	151
Capital Expenditure on Construction. Abstract Account	155
Capital Expenditure on Construction of Railways charged to Provincial Revenues	155
Contribution to General Revenue by	147
Depreciation Fund—Appropriations to and from	175
Detailed Statements of Charges for Interest on Debt	179
Interest on Capital Deposited by Companies	177
Interest on Debt	179
Manufacturing Operations	151
Miscellaneous Railway Receipts	182
Miscellaneous Railway Expenditure	184
Money specifically provided for Capital Expenditure, and amount expended on	163
Net Receipts from	145
Percentage of the Net Traffic Receipts on Capital at Charge	145
Reserve Fund—Appropriations to and from	175
Revenue Receipts and Working Expenses of Railways in India	169
Sinking Funds	619
Summary of amounts provided for Capital Expenditure and annual expenditure thereof	364

	PAGE.
Stationery and Printing : Account of Receipts and Charges	487 and 489
" " Detailed Account of Printing Establishment and Charges	493
Stationery Stores supplied to the various Departments—Value of	495
" " " Account of	506
Sterling obtained in England	41
Sterling purchased in India	678
Sterling sold in India	678
Stores Transactions—Railways	132
Superannuation, Retired and Compassionate Allowances . Account of Charges	} 481 and 476
" " " " Receipts in aid of	
Super Tax	90
Survey of India—Details of Charges under	376
Telegraph . <i>See</i> Posts and Telegraphs	264
Territorial and Political Pensions—Account of	473
Tools and Plant of the Public Works Department—Expenditure on	609
Tour Charges—Details of	220
Transferred Expenditure—Statements of	56 to 73
Transfers through the Paper Currency Reserve	41 and 45
Transfers to and from Revenue Reserve Fund	602 and 658
Treasury Notes : Account of Issues, Payments and Balances	624
" " Interest on	301
Tributes and Contributions from Indian States—Detailed Account of	140
Value of Printing Work, etc., supplied to the various Departments	499
Value of Stationery Stores supplied to the various Departments	495
Veterinary Services : Civil and Military	392 and 5. 0
Vizagapatam Port—Capital outlay on	358
Voted and Non voted Expenditure—Statement of	74 to 83
Working Expenses of Irrigation Works	171 to 215
" " Northern India Salt Revenue Department	104
" " Posts and Telegraphs	181 and 201
" " Railways, <i>See</i> State Railways.	

Introductory.

Main Divisions of the Indian Accounts.

The main divisions are:—

- (1) Revenue.
- (2) Capital.
- (3) Debt.
- (4) Remittance.

The first division deals with the proceeds of taxation and other receipts classed as revenue and the expenditure therefrom, the net result of which represents the surplus or deficit which determines the feasibility of reduction, or the necessity for increase, of taxation. The second division deals with expenditure met usually from borrowed funds, such expenditure being incurred with the object either of increasing concrete assets of a material character, or of reducing recurring liabilities, such as those for future pensions by payment of the capitalised value, and also final receipts of a capital nature intended to be applied as a set off to capital expenditure, such as contributions received from Indian States or Railways for Railway construction. The third division comprises receipts and payments in respect of which Government becomes liable to repay the moneys received or has claim to recover the amounts paid, together with repayments of the former and recoveries of the latter. The fourth and last division embraces all merely adjusting heads: under which appear all cash remittances from one treasury to another, besides those which are necessary to accommodate items in transit between different branches of the accounts Department or between the Home Treasury and India. Credits and debits taken to these heads in the first instance are cleared eventually by adjustment under final heads.

It may be explained that the transactions included in these accounts represent mainly the actual cash receipts and disbursements during the financial year April to March, as distinguished from amounts due to or by Government during the same period.

The cash basis system is, however, unsuitable for recording the transactions and presenting at any time the true state of affairs of Government Commercial undertakings which are run on strictly commercial principles. A special accounting procedure has, therefore, been prescribed for these undertakings according to which only such items, as capital invested by Government in the concern and profit or loss arising out of the activities of the concern, which show the financial effect of the undertaking on the Public Accounts, are recorded under the appropriate Revenue or Expenditure major head, while for all other receipts and payments connected with the activities of the undertaking a banking account is kept at the treasury under the head "P.—Deposits and Advances, etc.—Personal Deposits". The detailed accounts of this class of undertaking are maintained outside the regular accounts in the proper commercial form and these accounts are subjected to a suitable audit check by the Indian Audit Department.

Sections and Major Heads of Accounts.

2. Inside each of the four divisions mentioned above, the transactions are grouped into Sections which are further subdivided into the Major Heads of Accounts. The Sections are distinguished by letters of the alphabet, a double letter denoting the capital portion of the particular set of transactions, while the Major Heads are numbered serially, Roman numerals being employed on the receipt side and Arabic on the disbursement side. A complete list of the Sections classified under the four main divisions is appended to this Note. The Major Heads comprised in each Section will be found detailed in the sectional abstract preceding the accounts of the section.

Treasury Balances, Paper Currency Reserve and Gold Standard Reserve.

3. The accounts work from balance to balance, these balances working up to the general cash balances, a small portion of which is kept in the

treasuries all over India while the bulk is deposited with the Imperial Bank of India in India and in the Bank of England in England. Outside these cash balances are the Paper Currency Reserve and the Gold Standard Reserve, the transactions of which appear in the Treasury accounts as deposit transactions only, their balances being kept entirely distinct from the cash balances.

Peculiarities of the Indian Accounts.

4. The Indian Accounts are complicated by reason of their—

(1) covering transactions not only of the Central Government but also of the Provincial Governments, with their separate resources and theoretically separate balances; and

(2) combining transactions in two currencies, rupee and sterling, the exchange relation of which varies from time to time.

The present method of exhibition of the accounts is the outcome of a series of changes which are briefly summarised below.

Summary of changes in the accounts.

5. The changes up to the end of 1878-79 were summarised in a Parliamentary Paper of 1880 which is reproduced below :—

“From the time that the East India Company ceased to be a trading Company, till 1855, the Accounts of the Revenue and Expenditure of British India were presented to Parliament in rupees so far as related to transactions in India, and in pounds for transactions in England, a general abstract being given in which the rupees were converted into sterling money, at the rate of 2s. the sicca rupee (equal to 1s. 10½d. the Company’s rupee), and the final surplus or deficit was stated in pounds sterling. The Accounts showed, on the one side, the net revenue, after deducting from the gross receipts the charges of collection, refunds and drawbacks, allowances and assignments under treaties and allowances to village officers, etc., and on the other side the general charges of administration. Thus, for 1839-40, the Parliamentary Accounts, when the figures are stated in round numbers at the rate now adopted, of 2s. the Company’s or Government rupee, give the revenue as £15 545,000, and the charges at £17,623,000; by transferring to the expenditure side the direct claims on the revenue, the receipts become £20,149,000, and the charges £22,227,000

“The Accounts were presented to Parliament in the old form up to and including those for the year 1853-54. It having been considered, however, that this form called for revision, separate returns were also made in compliance with orders of the House of Commons, for 1851-52, 1852-53, and 1853-54, in which there were statements showing, at the above mentioned rate of exchange, the total income and the total expenditure including in the latter direct claims on the revenue. Statements of net income were also given. In the Accounts of 1854-55 the form of these returns was adopted in place of the old form, rupees being converted into sterling at the exchange of 1s. 10½d. the Company’s rupee

“In 1859 the rate of 2s. for the Government rupee (formerly called the Company’s rupee) was fixed as that to be adopted in the Parliamentary Accounts, (the income and expenditure being thereby *apparently* increased by 1,th or upwards of £2,000,000); those for 1857-58 and for all subsequent years have been so prepared.

“In the Accounts presented to Parliament for 1859-60, the interest on Guaranteed Railway capital was for the first time shown as a charge on the revenue of the year.

“In 1867-68 the policy of constructing Extraordinary, now called Productive, Works from borrowed money, and excluding the capital charge from the ordinary expenditure of the year, was sanctioned. The amount of this capital outlay is now shown in the Statement of Receipts and Disbursements under a heading of Debt Incurred, or Debt Transferred, for

Productive Public Works, and the interest on that debt is shown as a charge of the year.

"In 1870-71 the system was commenced of allotting to the Provincial Governments grants of money, with the responsibility of meeting therefrom certain charges. In that year the only financial effect was an advance of £200,000 to provide those Governments with a working balance; but in the following years the change affected the accounts in a two-fold manner; certain receipts, estimated at about £650,000, being deducted from the expenditure, both sides of the account were reduced to that extent during the years from 1871-72 to 1875-76, and expenditure to the amount of about £5,000,000 was shown in a single line as 'Allotments for Provincial Services' instead of under the several headings under which it was incurred.

"In the Accounts for 1871-72 statement of net income was abandoned, and the revenue was thenceforward shown only in gross, the direct claims thereon being included in the expenditure.

"In the Accounts for 1876-77 the mode of exhibiting the transactions of the Provincial Governments was altered. Instead of one net sum being charged under Allotments for Provincial Services, the receipts and expenditure were shown (as before 1870-71) under their proper headings, and the difference between the grants and the actual outlay was stated under the head of 'Adjusting Receipts from Provincial Governments (Provincial Deficits)' on the revenue side, or 'Adjusting Payments to Provincial Governments (Provincial Surpluses)' on the expenditure side. These two headings show practically the balance by which the Government of India, as banker for the Provincial Governments, is debtor to, or creditor by, those administrations.

"In the Accounts of the same year, 1876-77 the practice was introduced of showing at the foot of the Abstract of Ordinary Revenue and Expenditure, the annual revenue from Productive Public Works, and the annual charge for interest and working expenses in connection with them. In the case of the State Works which are directly managed by the Government, the whole receipts and charges are shown; in that of the Guaranteed Companies, only the net traffic receipts are given, and the interest, surplus profits, etc., which have to be defrayed from them. Previously, only the net charge upon the revenue in connection with the Guaranteed Companies was shown: by adopting the mode of showing the whole of the net traffic receipts on the one side, and the charge for interest on the other, both sides of the Account were, in 1876-77, increased by £4,705,000.

"In 1877-78, a new heading of Provincial Rates was introduced, under which were entered the receipts from the special taxation imposed on the land in 1877. In 1878-79 a further change was made by bringing into the general account of revenue, chiefly under the head of Provincial Rates, local funds previously accounted for separately, a corresponding charge being entered under various headings on the other side. The increase to both sides of the Account caused by this alteration was about £2,850,000."

6. The changes in the accounts made subsequent to 1878-79 are indicated below. Up to 1879-80 the Provincial and Local Deficits were shown as Revenue, and the Surpluses as Expenditure, of the Government of India; in 1880-81 the Deficits were removed from the Accounts of Revenue, and the total Expenditure chargeable on the revenue of the year was arrived at by adding to or deducting from the Ordinary Expenditure the difference between the Provincial and Local Surpluses and Deficits. In 1881-82 the head 'Gain by Exchange' was removed from the Account of Revenue, and the excess of loss over gain was shown in the Account of Expenditure as "Exchange on Transactions with London." In 1882-83 the gross (instead of the net) receipts of the East Indian Railway were credited to revenue, as in the case of State lines, and the working expenses were included in the expenditure under Productive Public Works. In the Accounts of 1882-83 the General Account also was recast, the Revenue and Expenditure being shown in greater detail than before, other receipts and disbursements being for the most part shown net instead of gross and the transactions in India and England being no longer separated. At the same time, the Accounts

of Revenue and Expenditure were arranged in appropriate groups corresponding to the heads shown in the General Account. Further changes were made in the General Account in 1884-85, the most important of which related to the method of exhibition of exchange. This had previously been shown in lump under the head 'Exchange on transactions with London', which represented roughly the difference between the sterling equivalent of the Indian rupee figures converted at the conventional rate of 2s. and the actual amount received in England through the sale of Council Bills. In the year 1884-85 was introduced the system of distributing exchange over the several Major Heads of revenue and expenditure, with the result that the transactions under each of these heads were shown in tens of rupees (Rx). The Exchange in respect of debt and remittance transactions was, however, shown in lump under a separate head and any difference between the actual exchange and the sum total of the exchange adjusted as above figured in the revenue account under the head 'Exchange' in the 'Miscellaneous' group.

7 In 1899-1900 the 'Rx' system mentioned in the preceding paragraph was abandoned as a result of the rupee having attained stability at 1s. 4d., rupee figures being thenceforth converted at Rs. 15=£1, such trifling differences on account of exchange as occurred being distributed among the Revenue, Capital and Debt Sections of the Account and shown in lump sums except under capital heads. In 1906-07, the Railway transactions were shown *net*, the working expenses being taken in reduction of gross receipts, and certain other changes of a minor character were introduced. In 1907-08, there was a regrouping of Military charges, the Royal Indian Marine and Military Works transactions, till then included with corresponding transactions in the Civil Department, being transferred to the Military Section of the Accounts. From 1920-21 the accounts were prepared on the basis of the rate of 2s. per rupee for the conversion of English sterling transactions into rupees, and from 1921-22 the difference between the conventional rate and the average rate of Exchange, *i.e.* the average of the daily Calcutta telegraphic transfer rates on London, was distributed over the several Major Heads of revenue and expenditure. Minor changes of detail were introduced from time to time, among which may be mentioned the unification of the heads 'Posts' and 'Telegraphs' as a result of the amalgamation of the two Departments, the bifurcation of several heads owing to expansion of Departmental activities and the introduction of a separate head for the adjustment of transfers between Imperial and Provincial Governments, till then adjusted by an increase or decrease of the Provincial share of Land Revenue and by a corresponding decrease or increase of the Imperial share.

8 A complete recasting of the Accounts was rendered necessary by the Reforms Scheme and opportunity was then taken to introduce a number of improvements, all of which were given effect in the accounts for the year 1921-22. The major changes are very briefly summarised below:—

- (i) The exhibition of Provincial transactions as a separate entity rendered necessary by the grant of Provincial autonomy, and the consequent re-arrangement of the subsidiary accounts on the basis of Governments instead of areas.
- (ii) The regrouping of the Sections and Major Heads, in which special attention was paid to the more complete exhibition of the transactions of Commercial Departments.
- (iii) The framing of the accounts on a rupee basis, the sterling figures being converted into rupees instead of *vice versa*.

9. Throughout these Accounts, a distinction has been drawn between items relating to Provincial revenues and those relating to the areas in which receipts and payments take place. Thus a column headed by the name of a province alone (*vide* Accounts Nos. 2, 3, 5, 6, 14—16, etc.) is to be taken as referring to a geographical area, while in the heading of a column the entries in which are intended to show the revenues or expenditure of a Province the word 'Government' has been inserted.

In the subsidiary statements the column 'other areas' includes Central transactions in Provincial areas which are not shown separately to avoid undue elaboration.

10. The following changes of importance have been introduced since the year 1922-23 :—

- (i) The opening of new capital Major Heads in the different Sections of the Accounts for the exhibition of expenditure of a capital nature undertaken by Local Governments from borrowed funds.
- (ii) The grouping of all forms of remittance transactions under 'Sec. T—Remittances', that Section being amplified so as to cover all remittances between England and India. The revised method of grouping is shown in the Appendix to this Note.
- (iii) The opening of a new Section "M.—Extraordinary Items", with two Major Heads for the record of special receipts and charges of a non-recurring character, so as to distinguish them from the ordinary revenue and expenditure of Government.
- (iv) The separation of Railway finance from the general finances of the Government of India and the constitution of a Depreciation and a Reserve Fund for Railways. This is more fully described in the general note to the Railway Sections (Sections B. and BB.) of these accounts.
- (v) The introduction of a commercial system of accounts in the Indian Posts and Telegraphs and the Indo-European Telegraph Departments, with a separate Depreciation Fund for each of these Departments. This is fully described in the general note to the Posts and Telegraphs Sections (Sections D. & DD.).
- (vi) The constitution of a Provincial Loans Fund for systematising the arrangement for loans and advances made by the Central Government to the Provincial Governments, involving, *inter alia* the opening of a new Deposit head "Provincial Loans Fund" under Section "P—Deposits and Advances" for the record of transactions in connection with the Fund.
- (vii) The adoption by Government of a debt redemption scheme for the eventual redemption of all debt of the Central Government.
- (viii) As a result of the fixation of the rate of exchange at 1s. 6d. to the rupee with effect from the 1st April 1927, the accounts from 1927-28 have been prepared on the basis of Rs. 13½ to the pound sterling in converting sterling transactions into rupees.
- (ix) The changes in the constitution of the old Famine Insurance Fund, involving the creation of the new Famine Relief Fund to provide, as its main and primary object, for expenditure on Famine Relief proper.
- (x) The institution of a 'Military Reserve Fund' in connection with the scheme for the regulation of the stabilised Military Budget with effect from 1928-29, and the opening, in connection therewith, of two new major heads 'XXVIII-A—Transfers from the Military Reserve Fund' and '50-A—Transfers to the Military Reserve Fund' in the Revenue Section of the accounts, and also of a new Central Ledger head 'Military Reserve Fund' under 'Section P—Deposits and Advances'.
- (xi) The reconstruction on a commercial basis of the accounts of the Lighthouse Administration in India from 1929-30 necessitating the opening of two separate major heads 'XX(I)' and '27(1)—Lighthouses and Lightships' in the revenue section and the capital major head "SE. II—Capital expenditure on Lighthouses and Lightships" in the capital section of the accounts.

APPENDIX.

LIST OF SECTIONS.

I.—Revenue—

A.—Principal heads of Revenue.

AA.—Principal Revenue Heads :—

Forest and other Capital Outlay charged to Revenue.

B.—Railway Revenue Account.

BB.—Railway Capital Outlay charged to Revenue.

C.—Irrigation Revenue Account.

CC.—Irrigation Capital Outlay charged to Revenue.

D.—Posts and Telegraphs Revenue Account.

DD.—Posts and Telegraphs Capital Outlay charged to Revenue.

E.—Debt Services.

F.—Civil Administration.

FF.—Civil Administration. Capital Outlay charged to Revenue.

G.—Currency and Mint.

H.—Civil Works.

HH.—Capital Outlay on Civil Works and Miscellaneous Public Improvements charged to Revenue.

J.—Miscellaneous.

JJ.—Miscellaneous Capital Outlay charged to Revenue.

K.—Military Services.

L.—Contributions and Miscellaneous Adjustments between Central and Provincial Governments.

M.—Extraordinary Items.

II.—Capital—

AA.—Principal Revenue Heads :—

Forest and other Capital Outlay not charged to Revenue.

BB.—Railway Capital Outlay not charged to Revenue.

CC.—Irrigation Capital Outlay not charged to Revenue.

DD.—Posts and Telegraphs Capital Outlay not charged to Revenue.

FF.—Civil Administration—Capital Outlay not charged to Revenue.

GG.—Currency and Mint Capital Outlay not charged to Revenue.

HH.—Capital Outlay on Civil Works and Miscellaneous Public Improvements not charged to Revenue.

JJ.—Miscellaneous Capital Outlay not charged to Revenue.

III.—Debt—

N.—Public Debt.

O.—Unfunded Debt.

P.—Deposits and Advances.

Q.—Loans and Advances by the Central Government.

R.—Loans and Advances by Provincial Governments.

S.—Advances from the Provincial Loans Fund.

IV.—Remittance—

T.—Remittances—

I.—Remittances within India :—

(a) Between treasuries.

(b) Between Provinces or Departments under different audit circles.

II. Remittances between England and India.

(a) Remittance Account.

Purchases and sales of Sterling and other transfers.

(i) Sterling purchased in India.

(ii) Sterling sold in India.

(iii) Sterling taken over in London.

(iv) Transfers through Paper Currency Reserve.

(v) Transfers through Gold Standard Reserve.

Note 1.—The opening and closing balances are shown under the head, 'Cash Balances.'

Note 2.—In an account showing purely Central transactions, an additional adjusting head is necessary for showing the net transactions of Provincial Governments and this is shown under the head 'Balances of Provincial Governments' (*vide* Account No. 7).

GENERAL ACCOUNTS.

	PAGE.
1-A.—GENERAL ACCOUNT OF REVENUE AND EXPENDITURE	2 and 3
1-B. „ „ OF RECEIPTS AND DISBURSEMENTS	4 and 5
2.—ACCOUNT OF REVENUE BY MAJOR HEADS	6 to 11
3. „ OF EXPENDITURE BY MAJOR HEADS	12 to 17
4-A. „ OF REVENUE IN ENGLAND	18 to 21
4-B. „ OF EXPENDITURE IN ENGLAND	22 to 27
5 & 6.—ACCOUNTS OF REVENUE AND EXPENDITURE OF THE CENTRAL GOVERNMENT	28 to 39
7 „ OF RECEIPTS AND DISBURSEMENTS OF THE CENTRAL GOVERNMENT	40 to 45
8 & 9. „ OF PROVINCIAL REVENUE AND EXPENDITURE	46 to 51
10 & 11.—ACCOUNTS OF RECEIPTS AND DISBURSEMENTS OF PROVINCIAL GOVERNMENTS	52 to 55
11-A to 11-I.—STATEMENTS OF DISTRIBUTION OF THE EXPENDITURE OF PROVINCIAL GOVERNMENTS BETWEEN RESERVED AND TRANSFERRED	56 to 73
12.—STATEMENT OF VOTED AND NON-VOTED EXPENDITURE OF CENTRAL AND PROVINCIAL GOVERNMENTS	74 to 83

In these Accounts a pound sterling has been taken as the equivalent of 13½ rupees. Had this rate of exchange been realised, the sterling equivalent of any rupee figure would have been found by dividing it by 13½. The average rate of exchange during the year, *i.e.*, the average of the daily telegraphic transfer rates from Calcutta on London, being, however, Rs. 13·454 per £, the difference between the monthly average rates and the fixed rate of £1 = Rs. 13½ on the sterling transactions has been exhibited against the respective heads under a separate column 'Exchange'. The effect of this adjustment is practically to convert the English sterling figure into rupees at an average instead of at the conventional rate of exchange. The sterling equivalent of the total figure against any head will therefore be obtained approximately by dividing the total rupee figure by the average rate given above.

NOTE.—The formula does not apply to debt and remittance heads, in respect of which no adjustment is made on account of exchange on English transactions finally booked in the Home Account. The sterling equivalent in such case will work out as follows :—

- (1) The Indian rupee figure divided by the average rate, *plus*
- (2) the English sterling figure, *i.e.*, the rupee figure shown in the column "England" divided by 13½

No. 1-A.—GENERAL ACCOUNT of the REVENUE and EXPENDITURE of the
for the year ended

REVENUE.	INDIA.			ENGLAND. [FIRST CONVERTED INTO RS. AT 21=			TOTAL INDIA AND ENGLAND.		
	Central.	Provincial.	Total.	Central.	Provincial.	Total.	Central.	Provincial.	Total.
	R	Rs.		R	Rs.	R	R	Rs.	
Revenue.									
Principal Heads of Revenue:—									
Customs . . .	51,27,66,229	..	51,27,66,229	...	..	..	51,27,66,229	...	51,27,66,229
Taxes on Income .	16,70,60,233	35,73,975	17,06,30,208	4,588	.	4,588	16,70,60,821	35,73,975	17,06,34,796
Salt . . .	6,76,46,354	..	6,76,46,354	...	.	..	6,76,46,354	...	6,76,46,354
Opium . . .	3,04,00,788	..	3,04,00,788	...	..	..	3,04,00,788	...	3,04,00,788
Other Heads	2,25,57,740	74,37,40,896	76,62,98,636	2,437	7,509	9,946	2,25,60,177	74,37,48,405	76,63,08,582
Total Principal Heads	80,04,36,311	74,73,11,871	1,54,77,51,215	7,025	7,509	14,534	80,04,41,360	74,73,22,380	1,54,77,65,740
Railways . Net Receipts (including transfers from Reserve Fund)	37,16,65,518	3,03,981	37,19,69,502	—22,870	.	—22,870	37,16,42,648	3,03,981	37,19,46,632
Irrigation Net Receipt	9,96,209	7,87,11,114	7,97,07,323	—8	74,988	—74,996	9,96,201	7,86,36,126	7,96,33,327
Posts and Telegraphs Net Receipts	—3,36,181	..	—3,36,181	4,86,082	.	4,86,082	1,40,001	..	1,40,001
Interest Receipts .	9,52,337	2,43,55,365	3,40,07,700	3,44,08,254	.	3,44,08,254	1,40,60,580	2,43,55,365	6,84,15,954
Civil Administration .	1,16,34,620	4,71,29,431	5,87,64,124	24,836	30,404	55,240	1,16,50,520	4,71,59,838	5,88,10,364
Currency and Mint .	2,46,56,033	.	2,46,56,033	27,12,772	..	27,12,772	2,73,68,805	..	2,73,68,805
Civil Works . . .	22,66,757	1,05,67,103	1,28,33,860	—1,301	1,517	216	22,66,456	1,05,68,620	1,28,34,076
Miscellaneous . . .	79,08,836	2,74,22,610	3,53,31,475	10,53,557	42,360	16,05,917	95,62,413	2,74,64,979	3,70,27,392
Military Receipts .	2,95,96,181	...	2,95,96,181	1,02,12,562	..	1,02,12,562	3,98,08,743	...	3,98,08,743
Extraordinary Items—									
Extraordinary Receipts . . .	1,55,00,000	84,85,015	2,39,85,015	33,94,440	...	33,94,440	1,88,94,440	84,85,015	2,73,79,455
Transfers from Revenue Reserve Fund	...	15,00,000	15,00,000	...	...	...	...	15,00,000	15,00,000
Total Revenue	1,27,89,76,742	94,57,89,505	2,21,97,66,247	5,23,75,349	6,802	5,23,82,151	1,32,88,52,091	94,57,93,296	2,27,26,48,398
Miscellaneous Adjustments between Central and Provincial Governments	+3,011	—3,011	...	...	...	...	+3,011	—3,011	...
Revenue as finally distributed between Central and Provincial	1,27,89,70,758	94,57,86,494	2,21,97,66,247	5,23,75,349	6,802	5,23,82,151	1,32,88,55,102	94,57,93,296	2,27,26,48,398
TOTAL	...	...	...	...	...	...	1,32,88,55,102	94,57,93,296	2,27,26,48,398

CENTRAL GOVERNMENT and of the PROVINCIAL GOVERNMENTS in India and in England
1st March 1930.

EXPENDITURE.	INDIA.			ENGLAND [FIRST CONVERTED INTO RS. AT 21=RS. 10, AND THEN EXCHANGE ADDED.]			TOTAL INDIA AND ENGLAND		
	Central.	Provincial.	Total.	Central.	Provincial.	Total.	Central.	Provincial.	Total.
	R	R	R	R	R	R	R	R	R
Expenditure—									
Direct Demands on the Revenue.	4,00,87,516	10,17,78,685	14,18,66,101	7,61,716	19,84,489	27,45,205	4,08,40,282	10,37,62,074	14,46,02,356
Forest and other Capital outlay charged to Revenue.	4,85,084	27,21,837	32,06,921	28,184	..	28,184	5,13,198	27,21,837	32,34,985
Railways: Interest and Miscellaneous Charges.	18,80,66,510	72,097	18,80,78,607	12,24,49,875	..	12,24,49,875	31,04,56,685	72,097	31,05,28,782
Irrigation . . .	29,43,602	5,85,95,175	6,15,28,777	54,385	8,43,144	9,37,477	29,97,935	5,94,65,319	6,24,66,254
Posts and Telegraphs.	82,68,006	..	82,68,006	4,716	..	4,716	82,68,322	..	82,68,322
Post Services . .	8,27,73,453	2,79,86,318	11,07,59,771	8,20,93,974	..	8,30,93,974	16,58,67,427	2,79,86,318	19,38,53,745
Civil Administration.	11,34,23,704	54,01,46,810	65,35,70,514	1,01,67,634	1,52,37,276	2,54,04,910	12,65,91,335	55,53,84,070	68,19,76,414
Agency and Mint .	63,81,883	..	63,81,883	10,38,611	..	10,38,611	74,20,494	..	74,20,494
Civil Works . . .	2,57,63,176	11,34,50,685	13,92,13,861	83,894	29,78,412	30,42,306	2,58,27,070	11,64,29,097	14,22,56,167
Miscellaneous . .	1,77,56,467	6,02,28,433	7,79,84,900	2,68,08,531	1,19,47,465	3,87,55,996	4,45,64,998	7,21,75,595	11,67,40,593
Military Services, including Transfer to Military Reserve Fund.	44,72,44,470	..	44,72,44,470	14,45,64,273	..	14,45,64,273	59,08,08,743	..	59,08,08,743
Extraordinary Payments.	6,062	27,948	34,010	..	..	..	6,062	27,948	34,010
Total Expenditure, Central and Provincial.	93,31,35,813	90,49,97,388	1,83,81,33,201	39,11,85,691	3,30,29,776	42,40,65,467	1,32,41,71,504	90,50,27,164	2,22,91,98,668
Surplus (+)	..	..	..	..	..	..	+ 26,83,598	+ 77,66,132	1,04,49,730
Deficit (-)	..	..	..	..	..	..	..	..	..
TOTAL	..	..	..	..	..	..	1,32,68,55,102	94,57,93,296	2,27,26,48,398

Figures in brackets in the several Provincial Governmental Accounts are shown at foot of Account No. 2.

No. 1 B.—GENERAL ACCOUNT of the RECEIPTS and DISBURSEMENTS of the CENTRAL

RECEIPTS.	INDIA.	ENGLAND. (Sterling converted into Rs. at £1 = Rs. 18½.)	TOTAL.
	R	£	R
Surplus	33,82,39,989	—33,55,56,391	26,83,598
Railway Capital not charged to Revenue—			
Capital contributed by Railway Companies and Indian States towards outlay on State Railways .	2,43,676	...	2,43,676
Debt, Deposits and Advances—			
Permanent Debt (net incurred)	14,37,12,012	6,02,45,272	20,39,57,284
Floating Debt (net incurred)	22,10,65,000	8,00,00,000	30,10,65,000
Unfunded Debt (net incurred)	10,23,83,994	2,80,38,477	13,04,22,471
TOTAL DEBT, DEPOSITS AND ADVANCES .	46,71,61,006	16,82,83,749	63,54,44,755
TOTAL RECEIPTS .	87,56,44,671	—16,72,72,642	68,83,72,029
Opening Balance on April 1st, 1929. { India { England (£5,245,250)	9,20,46,097 ...	... 6,99,36,669	} 16,19,82,765
GRAND TOTAL .	89,76,90,768	—9,73,35,974	80,03,54,794

GOVERNMENT in *India* and in *England* for the year ended 31st March 1930.

DISBURSEMENTS.	INDIA.	ENGLAND. (Sterling converted into Rs. at £1= Rs. 13½.)	TOTAL.
	₹	₹	₹
Railway, Irrigation, Posts and Telegraphs and other Capital outlay not charged to Revenue—			
Outlay on Security Printing Press	22,754	...	22,754
Construction of State Railways	13,23,30,470	16,05,03,205	30,18,33,675
Construction of Irrigation, etc., Works	2,99,477	...	2,99,477
Capital Outlay on Posts and Telegraphs	26,15,97½	6,91,365	33,07,339
Capital Outlay on Vizagapatam Port	31,17,539	4,57,179	35,75,018
Capital outlay on Light Houses and Light Ships	—3,20,563	3,33,8½4	12,821
Currency Capital Outlay	29,992	38,640	68,632
Initial Expenditure on new Capital at Delhi	67,68,042	5,04,197	72,72,239
Payments of Commuted Value of Pensions	38,08,683	...	38,08,683
TOTAL CAPITAL ACCOUNT DISBURSEMENTS	14,86,72,668	17,15,27,970	32,02,00,638
Debt, Deposits and Advances—			
Deposits and Advances (Net)	2,09,36,529	22,26,743	2,31,63,272
Loans and Advances by the Central Govern- ment (net Advances)	7,20,11,416	..	7,20,11,416
Remittances (Net)	39,67,36,142	—39,16,23,730	51,12,412
Balances of Provincial Governments	17,00,336	3,53,75,360	3,70,75,696
TOTAL DISBURSEMENTS	64,00,57,091	—18,24,93,657	45,75,63,434
Closing Balance on { India 25,76,53,677		...	} 34,27,91,360
March 31st, 1930. { England (£6,386,826) . . . . .	...	8,51,57,683	
GRAND TOTAL	89,76,90,768	—9,73,35,974	80,13,54,794

No. 2—ACCOUNT of the REVENUE of *India* (both CENTRAL and PROVINCIAL), showing the
for the year ended

HEADS OF REVENUE.	DETAILS OF SUBSIDIARY ACCOUNTS.		India General (a)	Baluchistan	North- West- Frontier Province.	Madras.	Bombay.	Bengal.	Item No.
	No. of account.	Page.							
A.—Principal Heads of Revenue—			R	R	R	R	R	R	
I.—Customs	14	95	32	3,963	1,575	5,04,91,639	19,39,28,500	18,62,37,939*	1
II.—Taxes on Income	15	99	1,50,24,979	1,88,828	9,86,868	1,41,29,116	3,69,15,692	6,18,24,527*	2
III.—Salt	16	103	1,52,64,582	355	...	1,47,44,661	1,57,84,208	1,84,08,666*	3
IV.—Opium	17	107	..	...	...	...	...	...	4
V.—Land Revenue	18	113	6,11,717	10,95,913	21,03,921	5,21,06,474	4,79,62,982	3,24,74,242	5
VI.—Excise	19	119	33,21,820	6,75,993	10,71,625	5,92,26,096	4,11,94,351	2,26,24,989	6
VII.—Stamps	20	124	13,04,719	1,77,523	10,90,547	2,50,92,012	1,78,92,089	3,91,96,650	7
VIII.—Forest	21	129	22,83,051	29,300	8,64,377	83,55,921	70,74,964	30,52,078	8
IX.—Registration	22	134	84,366	6,313	76,195	35,57,508	12,32,781	31,69,133	9
IX. A.—Scheduled Taxes	22B	137	..	...	...	...	2,11,839	16,29,123	10
X.—Tributes from Indian States	23	140	41,19,427	..	..	9,96,519	13,26,924	67,701	11
TOTAL			3,99,66,693	21,77,690	61,98,128	22,66,99,946	36,62,24,128	36,86,85,042	12
B.—Railways—									
XIA.—State Railway—									
Commercial lines—									
Gross receipts	27	168	1,01,04,99,870	..	..	...	...	...	13
Deduct—Working Expenses	27	169	65,36,07,079	...	...	...	...	...	14
„ Surplus Profits paid to Indian States and Railway Companies	24	145	1,51,97,708	...	...	..	...	...	15
Net Receipts			33,96,95,083	...	...	..	...	...	16
XIB.—State Railways—									
Strategic lines									
Gross receipts	27	168	1,58,81,300	...	...	..	..	...	17
Deduct—Working Expenses	27	169	2,08,82,341	...	...	...	...	...	18
Net Receipts			50,01,041	...	...	...	...	...	19
TOTAL NET RECEIPTS			33,46,94,042	...	...	...	...	...	20
XII.—Subsidised Companies	29	180	12,37,361	...	...	..	...	1,19,62	21
XIIA.—Railway Miscellaneous Receipts—									
Commercial Lines	31	182	1,46,03,805	...	...	...	...	...	22
Strategic Lines	31	182	3,08,604	...	...	..	...	...	23
XIIB.—Transfers from Railway Reserve Fund	27C	175	2,08,21,706	...	...	...	...	...	24
TOTAL			37,16,65,518	...	...	...	...	1,19,062	25
Carried over			41,16,32,211	21,77,690	61,98,128	22,66,99,946	34,62,24,128	36,88,04,104	26

(2) Throughout these accounts, this heading includes the Receipts and Charges connected with the Military Services, the Northern India Salt Department, the Indian Stores, the Revenue and Charges of the Administrations of Ajmer, Delhi, etc.
Adjusted in India General books.

NTS received on each Account in the several PROVINCES of *British India* and in *England* March 1930.

United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	TOTAL, INDIA.	EXCHANGE. (Sterling con- verted into Rs. at £1= Rs. 18½)	Exchange.	GRAND TOTAL
R	R	R	R	R	R	R	R	R	R	R
..	23,60,049	7,61,67,724	9,834	...	36,65,178	...	51,27,66,229	...	...	51,27,66,229
10,39,402	63,93,815	1,79,01,960	49,66,198	33,50,362	18,81,557	24,484	17,06,31,208	4,550	38	17,06,34,796
...	..	34,41,953	777	..	1,132	...	6,76,46,354	..	..	6,76,46,354
14,09,788	...	...	...	..	...	...	3,04,09,788	..	..	3,04,09,788
35,33,500	2,57,75,663	5,32,97,008	1,77,83,092	2,04,90,257	1,20,73,920	3,87,409	33,47,08,103	2,487	31	33,47,10,696
30,35,111	1,15,07,095	1,28,29,522	1,90,81,624	1,25,44,818	66,22,645	3,87,896	20,41,23,253	..	..	20,41,23,253
30,64,667	1,15,07,572	69,57,077	1,11,34,417	67,18,131	19,98,379	1,07,896	14,12,41,479	...	..	14,12,41,479
1,79,638	31,57,771	2,03,64,097	9,39,275	59,97,508	35,20,008	5,71,947	6,12,43,933	7,334	38	6,12,51,337
3,76,863	9,33,423	6,40,718	17,07,666	6,99,669	2,09,387	8,928	1,37,02,904	6	..	1,37,02,910
...	...	4,14,499	..	..	..	..	40,55,461	...	..	40,55,461
2,19,000	1,43,144	5,350	93,449	2,40,950	5,000	...	72,23,464	...	..	72,23,464
38,57,971	6,17,81,534	19,19,24,310	5,57,19,332	5,00,50,695	2,99,77,186	14,88,560	1,54,77,51,215	14,377	157	1,54,77,65,749
..	...	...	..	..	...	..	1,01,04,99,870	6,43,141	3,944	1,01,11,46,955
..	...	..	...	..	...	...	65,56,07,079	52,75,384	27,762	66,09,10,125
...	..	..	..	..	..	...	1,51,97,708	..	...	1,51,97,708
...	...	..	..	..	..	..	33,66,95,083	-46,32,143	-23,818	33,50,39,122
...	...	...	...	..	...	...	1,58,81,300	..	...	1,58,81,300
..	...	...	...	...	...	...	2,08,82,341	295	...	2,08,82,627
...	...	...	...	...	...	...	-50,01,041	-286	...	-50,01,327
...	...	...	..	...	...	..	33,46,94,042	-46,32,429	-23,818	33,00,37,795
84,932	..	..	..	...	...	..	15,41,345	46,01,616	31,761	61,74,722
...	...	...	...	...	..	...	1,48,03,805	...	...	1,48,03,805
...	...	...	...	...	...	...	3,08,604	...	...	3,08,604
...	...	...	...	...	...	...	2,08,21,706	...	...	2,08,21,706
84,922	...	...	...	...	...	...	37,19,60,602	-30,813	7,943	37,19,46,632
70,42,608	6,17,81,534	19,19,24,310	5,57,19,332	5,00,50,695	2,99,77,186	14,88,560	1,91,97,20,717	-16,476	8,100	1,91,97,12,391

the Posts and Telegraphs Department, the Calcutta Mint, the transactions relating to Railways, Survey and other Departments under the direct administration of the Government of India, and of the British Representatives at the Courts of the principal Ruling Princes and Chiefs in India.

FINANCE AND REVENUE ACCOUNTS OF THE

No. 2.—ACCOUNT of the REVENUE of India (both CENTRAL and PROVINCIAL), showing the
for the year ended

HEADS OF REVENUE.	DETAILS OF SUBSIDIARY ACCOUNTS.		India General (a).	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	Item No.
	No. of account.	Page.							
Brought forward			R 41,16,32,211	R 21,77,690	R 61,98,128	R 22,66,99,946	R 36,62,24,128	R 36,88,04,104	27
C.—Irrigation, etc.—									
XIII.—Works for which Capital Accounts are kept—									
Gross Receipts:—									
Direct Receipts	35-A	244	22,467	55,090	18,29,566	6,68,672	34,10,547	11,51,966	28
Portion of Land Revenue due to Irrigation	33	192 to 215	95,826	...	1,67,254	1,37,36,859	59,51,226	...	29
			1,18,293	55,090	19,96,820	1,44,05,531	93,61,773	11,51,966	30
Deduct.—Working Expenses	36	245	88,429	34,130	10,53,491	52,67,173	63,97,043	12,16,676	31
Net Receipts			29,864	20,660	9,43,320	91,38,353	29,64,731	—5,64,710	32
XIV.—Works for which no Capital Accounts are kept—									
Direct Receipts	37-A	281	19	799	1,238	2,94,076	1,81,371	2,99,886	33
Portion of Land Revenue due to Irrigation	37-A		...	...	...	94,52,780	15,34,086	...	34
			19	799	1,238	97,26,856	17,15,457	2,99,886	35
TOTAL			20,883	21,759	9,44,567	1,88,65,209	46,80,188	—2,64,824	36
D.—Posts and Telegraphs—									
XV.—Posts and Telegraphs—									
Indian Posts and Telegraphs Department—									
Gross Receipts	39	268	11,29,49,633	...	...	...	...	...	37
Deduct.—Working Expenses	40-H	281	11,18,64,906	...	...	...	...	...	38
Net Receipts			10,84,727	...	...	...	...	...	39
Indo-European Telegraph Department—									
Gross Receipts	41	283	11,80,689	...	...	...	...	...	40
Deduct.—Working Expenses	41-H	291	26,01,497	...	...	...	...	...	41
Net Receipts			—14,20,808	...	...	...	...	...	42
TOTAL			—3,36,181	...	...	...	...	...	43
E.—Debt Services—									
XVI.—Interest	42	307	30,43,338	29,077	77,402	46,46,374	1,57,06,206	16,50,204	44
F.—Civil Administration—									
XVII.—Administration of Justice	48	335	79,874	36,160	1,91,768	16,47,286	17,35,878	18,14,024	45
XVIII.—Jails and Convict Settlements	49	342	2,96,205	4,596	1,35,679	10,61,454	5,49,225	10,46,578	46
XIX.—Police	50	349	3,74,501	10,288	66,616	11,89,074	11,82,454	12,45,362	47
XX.—Ports and Pilotage	51	354	1,053	...	...	2,515	1,97,256	(b) 21,73,960	48
XX (i).—Lighthouses and Lightships	51E	330	6,578	...	...	2,40,210	5,80,652	(c) 3,15,276	49
XXI.—Education	55	378	98,929	43,551	64,089	7,86,769	16,59,092	14,11,468	50
XXII.—Medical	56	385	2,82,114	5,122	36,899	8,47,934	14,28,539	11,76,698	51
XXIII.—Public Health	57	389	3,13,834	52	1,611	2,60,870	12,32,138	1,81,629	52
XXIV.—Agriculture	58	394	22,10,458	15,708	31,814	3,14,841	3,54,585	6,08,464	53
XXV.—Industries	59	400	86,052	...	...	7,86,124	4,307	6,74,795	54
XXVI.—Miscellaneous Departments	61	411	14,20,651	2,533	1,816	8,80,891	2,81,950	(d) 1,30,989	55
XXVI-A.—Indian Stores Department	60-A	408	15,93,732	...	...	...	...	...	56
TOTAL			67,18,481	1,18,003	5,30,292	80,17,468	91,36,082	1,07,73,241	57
Carried over			42,10,86,233	28,46,534	77,50,889	25,82,28,997	39,57,46,664	38,09,88,725	58

(a) See footnote (a) on page 6.
(b) Rs. 21,73,960 adjusted in India General books.
(c) Adjusted in India General books.
(d) Includes Rs. 1,07,988 adjusted in India General books.

AMOUNTS received on each Account in the several PROVINCES of *British India* and in *England*
March 1930—*contd.*

United Provinces.	Punjab	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	TOTAL, INDIA.	ENGLAND. (Sterling con- verted into Rs at 21=	Exchange.	GRAND TOTAL.
R	R	R	R	R	R	R	R	R	R	R
14,70,42,893	6,17,81,534	19,19,24,410	5,57,19,332	5,00,50,695	2,99,77,188	14,88,580	1,91,97,20,717	-16,438	8,100	1,91,97,12,381
1,77,90,029	4,53,73,698	9,69,236	38,60,316	8,40,533	...	...	7,59,78,120	...	...	7,59,78,120
27,14,958	1,99,33,953	53,07,484	...	39,049	...	...	4,79,52,509	...	...	4,79,52,509
2,05,04,987	6,53,12,651	62,74,720	38,00,316	8,86,482	...	...	12,89,30,639	...	...	12,89,30,629
78,95,001	2,62,36,596	49,68,268	21,82,424	11,92,104	...	...	5,70,21,333	75,547	536	5,70,97,436
1,26,03,980	3,00,86,061	14,08,452	16,77,892	-3,05,622	...	...	6,19,09,296	-75,547	-536	6,08,33,193
1,26,223	3,59,362	19,214	1,13,320	2,69,312	46	...	16,65,229	1,096	11	16,66,336
...	...	1,55,585	...	10,347	...	...	1,11,32,798	...	...	1,11,32,798
1,26,226	3,59,362	1,74,799	1,13,320	2,79,659	406	...	1,27,98,027	1,096	11	1,27,99,134
1,27,86,212	3,94,45,423	14,83,251	17,91,212	-25,963	406	...	7,97,07,323	-74,451	-545	7,96,32,327
...	...	...	...	...	...	...	11,29,49,633	...	...	11,29,49,633
...	...	...	...	...	...	...	11,78,61,906	7,44,855	6,414	11,26,16,175
...	...	...	...	...	...	...	10,84,727	-7,44,855	-6,414	3,33,458
...	...	...	...	...	...	...	11,80,589	14,02,908	12,717	25,95,514
...	...	...	...	...	...	...	26,01,497	1,76,156	1,488	27,79,171
...	...	...	...	...	...	...	-14,20,908	12,26,122	11,229	-1,83,557
...	...	...	...	...	...	...	-3,36,181	4,51,267	4,815	1,49,901
17,11,503	46,72,888	11,59,099	8,14,954	2,99,652	2,81,273	12,168	3,40,07,700	3,41,68,151	2,42,108	6,84,15,954
13,51,671	10,59,208	14,67,611	5,41,228	5,04,325	2,07,315	6,516	1,06,12,859	3,287	20	1,06,46,166
7,08,798	5,71,452	7,45,578	7,33,705	3,02,344	82,120	161	1,28,7,893	...	...	62,37,893
1,62,786	1,92,019	13,57,260	2,30,294	2,50,088	2,18,110	27,511	65,06,363	10,840	116	65,17,813
...	...	2,57,205	...	...	...	...	28,31,989	...	...	28,31,989
...	...	2,27,890	243	...	...	...	13,50,949	...	...	13,50,949
10,98,947	15,33,081	8,12,945	7,29,388	5,85,894	3,12,018	12,361	91,44,030	5,914	56	91,50,000
2,39,514	7,26,673	3,51,845	2,45,065	78,169	2,02,703	8,708	56,30,003	15,029	138	56,45,170
3,61,282	2,11,531	2,36,328	73,416	67,793	97,294	...	30,37,318	2,035	23	30,39,376
6,71,603	12,23,676	1,30,188	2,73,285	3,79,631	1,40,293	84	63,54,428	1,386	6	63,55,823
1,84,947	1,04,312	8,980	3,13,400	30,144	4,374	...	21,47,315	...	...	21,47,315
86,234	4,86,720	1,97,717	7,010	70,537	18,711	1,480	34,87,245	16,224	167	35,08,636
...	...	...	...	...	...	...	15,93,732	...	...	15,93,732
48,60,752	60,58,672	57,98,557	31,47,120	22,89,225	12,82,866	57,321	5,87,64,124	54,715	525	5,88,19,364
16,63,51,892	11,18,68,517	20,08,60,217	6,14,72,627	5,26,93,609	3,15,41,781	15,58,049	2,09,18,68,683	3,46,11,246	2,54,998	2,12,67,39,392

No. 2.—ACCOUNT of the REVENUE of *India* (both CENTRAL and PROVINCIAL), showing the
for the year ended

HEADS OF REVENUE.	DETAILS OF SUBSIDIARY ACCOUNTS.		India, General. (a)	Baluchistan.	North-West Frontier Province	Madras	Bombay.	Bengal.	Item No.
	No. of account.	Page.							
Brought forward			R	R	R	R	R	R	
			42,10,86,232	23,46,584	77,50,389	25,82,28,997	39,57,46,664	38,09,68,725	59
G.—Currency and Mint—									
XXVII.—Currency	63	419	2,18,39,901	1,758	8,794	31,965	59,285	17,870	60
XXVIII.—Mint	63	424	2,17,4,025	...	..	...	4,33,258	...	61
TOTAL			2,40,13,926	1,758	6,794	31,965	4,92,543	17,870	62
H.—Civil Works—									
XXX.—Civil Works	65	430	14,55,881	61,609	45,443	11,79,783	22,71,588	8,92,661	63
XXXI.—Bombay Development Scheme	68G	445	...	...	...	...	32,58,850	...	64
TOTAL			14,55,881	61,609	45,443	11,79,783	55,30,438	8,92,661	65
J.—Miscellaneous—									
XXXII.—Transfers from Famine Relief Fund	87	633	...	...	..	..	50,43,709	47,212	66
XXXIII.—Receipts in aid of Superannuation.	72 & 72A	477 & 478	3,75,038	19,418	38,984	5,41,030	26,15,511	3,15,878	67
XXXIV.—Stationery and Printing	73	487	38,20,553	4,222	62,230	2,98,084	4,32,365	5,44,959	68
XXXV.—Miscellaneous	74 & 74A	505 & 505	6,09,206	49,728	6,37,273	15,51,565	9,64,208	10,08,532	69
TOTAL			48,61,797	73,368	7,38,487	23,90,679	90,55,793	19,16,581	70
K.—Military Receipts—									
XXXVI.—Army—									
Effective	75A	518	1,98,13,763	...	...	...	...	...	71
Non-Effective	"	"	28,24,682	..	..	...	...	...	72
XXXVII.—Marine	76A	583	14,73,235	...	...	...	..	...	73
XXXVIII.—Military Engineer Services	77	586	56,82,501	...	..	...	...	...	74
TOTAL			2,96,96,181	...	...	...	...	...	75
M.—Extraordinary Items—									
XL.—Extraordinary Receipts	79A	800	1,55,00,000	...	...	...	3,55,933	5,06,250	76
XL-A.—Transfers from Revenue Reserve Fund	79C	802	...	...	...	...	...	...	77
TOTAL			1,55,00,000	...	...	...	3,55,933	5,06,250	78
Total Revenue			49,65,17,017	24,86,269	85,41,113	26,18,31,424	41,11,81,371	(b) 38,43,01,587	79

(a) See foot note (a) on page 8.

(b) Includes Rs. 26,96,69,588 accrued in India General books.

AMOUNTS received on each Account in the several PROVINCES of *British India* and in *England*
1st March 1930—*conold.*

Item No.	United Provinces.	Punjab	Burma	Bihar and Orissa	Central Provinces and Berar.	Assam	Coorg.	TOTAL, INDIA.	ENGLAND. (Sterling converted into Rs. at 4s. 6d. = Rs. 12)	Exchange.	GRAND TOTAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
9	16,63,51,392	11,18,53,517	20,03,60,217	6,14,72,027	5,25,93,609	3,15,41,731	15,54,049	2,09,18,63,083	3,46,11,246	2,54,098	2,12,67,29,927
0	24,589	15,920	39,068	4,301	5,261	2,470	68	2,20,48,750	26,89,331	23,486	2,47,61,517
1	...	...	...	...	...	...	...	23,07,283	5	...	26,07,288
2	24,589	15,920	39,068	4,301	5,261	2,470	68	2,46,56,088	26,89,330	23,486	2,73,68,805
3	3,28,368	7,00,682	9,50,943	6,82,922	5,12,327	4,53,745	36,063	95,75,010	218	— 2	95,75,226
4	...	...	...	...	...	...	...	32,58,850	...	...	32,58,850
5	3,28,368	7,00,682	9,50,943	6,82,922	5,12,327	4,53,745	36,063	1,28,33,860	218	— 2	1,28,34,076
6	...	4,43,840	...	8,00,000	24,14,060	...	...	87,45,341	...	...	87,45,341
7	6,39,597	4,87,282	3,12,086	2,59,528	1,75,311	5,51,196	3,983	68,09,743	4,82,993	3,970	62,96,708
8	4,75,237	3,08,254	1,00,173	2,53,274	75,269	46,291	1,249	64,87,160	40,277	336	65,27,773
9	19,94,642	23,72,687	34,12,268	8,79,057	4,60,851	1,80,743	4,952	1,42,55,732	11,57,739	10,599	1,54,54,070
0	31,09,776	38,12,083	37,85,127	21,06,850	31,25,401	2,32,250	10,184	3,52,31,475	16,81,012	14,905	3,70,27,392
1	...	...	...	...	...	...	...	1,96,13,763	34,36,121	28,609	2,30,78,493
2	...	...	...	...	...	...	...	28,23,682	66,81,094	56,954	95,64,730
3	...	...	...	...	...	...	...	14,73,235	9,705	79	14,83,019
4	...	...	...	...	...	...	...	56,82,501	...	...	56,82,501
5	...	...	...	...	...	...	...	2,95,96,181	1,01,26,920	85,642	3,98,08,743
6	...	73,26,870	2,61,723	...	34,234	...	...	2,39,85,015	33,65,359	29,081	2,73,79,455
7	...	15,00,000	...	...	...	...	...	15,00,000	...	...	15,00,000
8	...	88,26,870	2,61,728	...	34,234	...	...	2,54,87,015	33,65,359	29,081	2,88,79,455
9	16,98,14,170	12,52,14,072	20,53,97,083	6,43,27,709	5,62,70,922	3,22,80,196	16,04,364	2,21,97,64,247	5,24,74,021	4,08,060	2,27,23,48,398

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the REVENUES of INDIA (both CENTRAL and in *England* for the year

HEADS OF EXPENDITURE.	DETAILS OF SUBSIDIARY ACCOUNTS		India General	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Item No.
	No of account.	Page.								
A.—Direct Demands on the Revenue—			R	R	R	R	R	R	R	
1.—Customs	14A	98	1,35,645	12,819	14,037	24,99,329	27,82,648	(a) 30,81,625	...	1
2.—Taxes on Income	15A	100	91,149	19,497	72,887	8,78,739	16,96,112	(a) 10,92,455	7,18,469	2
3.—Salt	16B	104	68,20,711	...	...	20,10,832	34,14,519	(a) 3,10,916	...	3
4.—Opium	17B	109	...	...	...	...	...	...	47,59,479	4
5.—Land Revenue	18A	115	2,37,010	3,02,239	4,60,256	28,39,015	66,08,431	45,00,250	92,62,180	5
6.—Excise	19A	121	6,50,410	42,251	5,83,104	45,18,714	48,10,379	22,25,927	18,26,410	6
7.—Stamps	20A	123	20,070	2,837	27,740	7,87,276	2,71,030	6,22,531	3,10,610	7
8.—Forest	21A	131	24,06,809	37,651	8,04,253	43,81,358	43,27,169	15,47,023	32,52,976	8
9.—Registration	22A	135	11,438	3,143	14,449	29,08,057	6,64,382	22,12,653	4,97,052	9
9A.—Scheduled Taxes	22C	137	...	...	...	...	20,731	15,000	..	10
TOTAL			1,01,73,102	6,16,487	19,76,735	2,08,08,320	2,45,48,391	1,55,68,280	2,01,57,173	11
AA.—Forest and other Capital outlay charged to Revenue—										
3A.—Capital Outlay on Salt Works	16C	105	1,12,206	...	...	...	...	...	...	12
8A.—Forest Capital Outlay	21B	132	3,36,892	...	35,966	4,30,699	2,22,021	1,16,684	1,34,433	13
TOTAL			4,49,098	...	35,966	4,30,699	2,22,021	1,16,684	1,44,433	14
B.—Railway Revenue Account—										
10A.—State Railways.—Commercial Lines										
Interest on Debt	28	177	16,91,39,381	...	...	...	...	..	7,715	15
Interest on Capital contributed by Companies and Indian States	28	177	4,15,970	...	...	...	...	...	...	16
10B.—State Railways—Strategic Lines : Interest on Debt	28	177	1,40,09,273	..	...	...	...	...	...	17
11.—Subsidised Companies	30	181	4,39,199	...	...	...	...	...	5,000	18
12A.—Miscellaneous Railway Expenditure—Commercial Lines	31A	184	39,59,123	...	...	...	...	...	...	19
12B.—Miscellaneous Railway Expenditure—Strategic Lines	31A	184	49,864	...	...	...	...	...	...	20
TOTAL			18,80,06,810	...	...	...	...	...	12,715	21
BB.—Railway Capital outlay charged to Revenue—										
13A.—Construction of Railways (charged to Provincial Revenues)	25	155	...	...	...	...	...	...	...	22
C.—Irrigation, etc., Revenue Account—										
14.—Works for which Capital Accounts are kept—Interest on Debt	38	215	1,14,143	1,23,143	9,94,435	60,26,845	78,05,632	18,23,008	93,92,724	23
15.—Other Revenue Expenditure financed from Ordinary Revenues	38	263	8,531	1,80,354	4,58,164	53,13,889	18,16,679	18,47,123	4,30,395	24
15 (1).—Other Revenue Expenditure financed from Famine Relief Fund	38	263	...	...	...	...	17,02,294	1,000	...	25
TOTAL			1,22,679	3,03,497	14,52,599	1,13,40,734	1,13,24,605	81,71,181	1,01,23,019	26
Carried over			9,87,51,689	8,12,984	34,65,800	3,25,74,763	3,60,95,017	1,88,56,095	3,04,27,846	27

(a) Adjusted in India General books.

PROVINCIAL) showing the AMOUNTS paid on each ACCOUNT in the several PROVINCES of *British India* ended 31st March 1930.

Item No.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg	TOTAL INDIA.	England. Sterling converted into Rs. at £1=Rs. 13½	Exchange.	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R	R
1	22,696	11,42,032	21,893	...	...	...	96,12,726	1,37,437	1,155	97,51,318
2	7,15,040	8,82,831	3,74,152	3,78,650	1,12,928	1,895	70,34,804	1,48,879	1,249	71,84,932
3	...	1,58,155	76,270	...	1,130	.	1,25,92,533	1,02,948	845	1,26,93,326
4	...	...	...	...	...	...	47,59,479	1,20,898	806	48,81,273
5	40,87,314	62,34,957	25,72,393	28,91,260	20,55,281	82,712	4,22,32,438	4,13, 49	3,493	4,26,45,140
6	13,72,556	23,45,607	18,33,309	11,42,647	9,14,823	11,419	2,17,77,561	1,39,667	1,163	2,19,18,391
7	3,45,759	1,59,620	2,52,840	1,69,685	63,619	2,504	30,40,130	31,977	288	30,81,395
8	24,73,215	7,01,608	7,61,700	38,63,856	20,42,364	2,21,165	3,31,21,397	16,18,004	19,450	3,47,52,851
9	99,107	1,38,350	6,48,919	2,22,761	1,74,495	1,567	76,48,773	9,628	79	76,56,180
10	...	2,469	...	...	...	...	39,200	...	...	39,200
11	91,15,687	1,81,16,629	65,41,672	86,63,359	53,64,645	3,21,682	14,18,66,101	27,22,587	22,618	14,46,11,306
12	...	...	...	...	...	...	1,12,206	...	...	1,12,206
13	4,95,251	8,02,508	1,40,596	1,11,550	1,77,310	90,282	30,94,195	27,970	164	31,22,329
14	4,95,251	8,02,508	1,40,596	1,11,550	1,77,310	90,282	32,06,401	27,970	164	32,34,536
15	...	...	...	...	48,274	...	16,91,95,370	10,69,65,236	7,94,731	27,69,58,337
16	...	...	...	...	...	...	4,15,970	1,31,71,784	1,06,239	1,36,94,043
17	...	...	...	...	...	...	1,40,09,273	...	...	1,40,09,273
18	...	...	...	...	8,911	...	4,53,110	...	...	4,53,110
19	...	...	...	...	2,197	...	39,55,520	13,97,927	10,908	53,64,155
20	...	...	...	...	...	...	49,864	...	...	49,864
21	...	...	...	...	59,382	...	18,80,78,907	12,15,37,947	9,11,928	31,05,28,782
22	...	...	...	...	...	...	...	...	...	...
23	1,26,13,904	22,25,517	20,45,837	26,80,488	...	...	4,61,45,741	...	...	4,61,45,741
24	8,00,793	9,37,149	3,03,964	3,27,689	90,088	10,938	1,20,25,656	9,29,617	7,800	1,20,63,133
25	...	...	...	...	...	...	17,08,294	...	...	17,08,294
26	1,34,14,697	31,62,680	23,49,861	30,08,177	90,088	10,938	5,98,74,691	9,29,617	7,860	6,08,12,148
27	2,30,25,635	2,20,81,808	9,32,135	1,17,88,086	56,91,425	4,22,882	39,30,36,100	12,52,18,121	9,42,570	51,61,85,701

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the REVENUES of INDIA (both CENTRAL and and in *England* for the year

HEADS OF EXPENDITURE.	DETAILS OF SUBSIDIARY ACCOUNTS		India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Item No.
	No of account.	Page								
Brought forward			R 19,87,51,689	R 8,14,934	R 34,65,300	R 3,25,74,753	R 3,60,95,017	R 1,88,56,095	R 3,04,27,340	28
CC.—Irrigation, etc., Capital Outlay charged to Revenue—										
16.—Construction of Irrigation, etc., Works—										
B.—Financed from Ordinary Revenues	34	229		1,03,577	53,459	11,05,381	...	2,41,602	- 3,64,419	29
TOTAL				1,03,577	53,459	11,05,381	...	2,41,602	- 3,64,419	30
D.—Posts and Telegraphs Revenue Account—										
17.—Posts and Telegraphs—										
Interest on Debt—										
Indian Posts and Telegraphs Department	39	268	65,77,889	...	...	...	...	...	...	31
Indo-European Telegraph Department	41	288	5,51,378	...	...	...	...	...	...	32
TOTAL			71,29,267	...	...	...	...	...	...	33
DD.—Posts and Telegraphs Capital Outlay charged to Revenue—										
18.—Indian Posts and Telegraphs Department	39	268	11,66,936	...	...	...	...	...	...	34
Indo-European Telegraph Department	41	288	—3,297	...	...	...	...	...	...	35
TOTAL			11,33,639	...	...	...	...	...	...	36
E.—Debt Services—										
19.—Interest on Ordinary Debt	42A & 43	302	10,43,68,077	3,69,581	1,67,206	1,87,68,463	10,94,64,184	20,11,520	2,09,51,207	37
<i>Indict.</i> —Amount chargeable to—										
Railways	43A	304	18,31,68,197	...	...	...	...	...	7,715	38
Irrigation	43A	304	1,14,148	1,23,143	9,91,485	60,27,107	1,13,76,463	19,99,418	96,92,724	39
Posts and Telegraphs	43A	301	72,90,415	...	...	...	...	...	...	40
Forests	43A	301	34,609	...	18,892	1,33,639	95,191	39,751	64,194	41
Salt Department	43A	304	4,38,371	...	...	...	...	...	...	42
Provincial Loans Fund	42A	302	6,19,72,177	...	...	...	...	...	...	43
Vizagapatam Port	43A	304	9,79,205	...	...	...	...	...	...	44
Hydro Electric Scheme Bombay Development scheme	43A	304	...	...	...	53,716	...	...	...	45
Other Government Commercial Undertakings	43A	304	...	...	...	...	23,64,823	...	...	46
	43A	304	...	...	...	2,51,279	5,29,309	...	...	47
Remainder chargeable to Ordinary Debt	43A	304	—14,07,24,075	2,46,438	—8,46,011	1,23,02,422	9,45,98,001	8,72,551	1,11,86,684	48
20.—Interest on other Obligations.	44	311	5,57,06,137	19,004	56,943	24,18,126	23,06,436	21,13,899	17,49,153	49
21.—Appropriation for Reduction or Avoidance of Debt	45	315	5,73,78,000	...	...	39,50,176	14,09,107	6,78,862	22,00,000	50
TOTAL			—3,05,44,438	2,65,442	—7,89,088	1,86,70,724	9,88,13,544	36,65,312	1,51,35,823	51
F.—Civil Administration—										
22.—General Administration	46	325	1,16,25,053	1,63,039	19,04,469	2,44,27,983	2,25,75,026	1,24,37,133	1,48,72,046	52
23.—Audit	47	332	37,17,990	...	...	8,08,062	12,40,703	8,67,330	3,73,229	53
24.—Administration of Justice	48A	337	5,21,523	72,549	7,70,761	95,73,173	75,46,329	1,07,36,960	78,06,969	54
25.—Jails and Convict Settlements	49A	345	31,53,007	1,20,036	8,23,417	30,60,030	24,36,893	34,45,129	42,14,605	55
26.—Police	50A	351	25,40,472	11,72,246	29,44,362	1,98,33,071	1,62,63,789	2,10,09,688	1,71,50,150	56
27.—Ports and Pilotage	51B	355	62,057	...	...	20,341	6,57,071	20,94,875	...	57
27(1)—Lighthouses and Light ships.	51F	360	8,78,188	...	...	58,629	1,28,048	29,521	...	58
28.—Ecclesiastical	52	364	5,87,761	35,423	81,281	2,11,780	8,57,345	1,87,308	8,26,837	59
Carried over			2,80,87,031	15,63,298	65,24,240	5,30,00,069	5,31,05,204	5,08,57,944	4,47,13,876	60
			17,01,71,857	11,82,953	27,29,671	5,23,50,856	13,44,08,561	2,27,63,009	4,51,98,750	61

(a) Includes Rs. 15,89,980 adjusted in India General books.
(b) Adjusted in India General books.

PROVINCIAL) showing the AMOUNTS paid on each ACCOUNT in the several PROVINCES of *British India* ended 31st March 1930—*contd.*

Item No.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar	Assam.	Cooch.	TOTAL INDIA.	England, (Sterling converted into Rs at 41=Rs 134)	Exchange.	GRAND TOTAL.
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
28	2,30,25,635	2,20,81,808	90,32,183	1,17,88,086	58,61,425	4,22,882	39,70,26,106	12,32,18,121	9,42,570	51,91,86,791
29	...	4,48,312	—782	68,358	..	..	16,54,088	..	...	16,54,088
30	..	4,46,912	—782	68,358	..	..	16,54,088	..	..	16,54,088
31	..	..	..	..	..	..	65,77,989	..	..	65,77,989
32	...	..	..	..	..	..	5,51,978	..	...	5,51,978
33	..	..	..	..	..	..	71,29,967	..	...	71,29,967
34	...	...	...	..	..	..	11,66,926	...	...	11,66,926
35	..	...	..	..	...	..	—33,297	4,667	49	—28,681
36	...	...	..	..	..	..	11,38,639	4,667	49	11,38,655
37	1,69,69,183	47,60,325	32,77,806	34,91,129	1,29,277	3,292	28,38,31,402	18,91,24,037	13,88,655	47,63,44,174
38	..	...	..	..	48,474	..	18,32,19,186	10,69,08,236	7,94,731	29,09,82,153
39	1,26,13,904	22,25,517	20,45,897	20,50,488	..	..	5,03,93,244	..	..	5,03,93,244
40	..	..	..	..	..	..	72,60,445	..	..	72,60,445
41	90,606	1,85,024	34,253	1,50,737	25,793	8,477	9,11,749	..	..	9,11,749
42	..	..	..	..	..	..	4,53,371	..	...	4,53,371
43	...	..	..	..	..	..	6,19,72,177	..	..	6,19,72,177
44	...	..	..	..	..	..	979,205	..	..	979,205
45	6,54,672	...	...	...	..	..	7,05,288	..	...	7,05,288
46	..	..	..	..	..	..	23,64,823	..	..	23,64,823
47	1,08,038	11,55,761	..	..	..	..	20,44,384	..	..	20,44,384
48	35,01,903	11,94,020	11,97,686	8,29,884	55,210	—5,185	—2,44,90,510	8,21,35,821	5,93,624	5,82,39,236
49	10,69,505	6,05,472	9,96,788	7,71,917	1,81,017	18,043	8,83,10,818	3,40,651	3,575	6,86,55,077
50	6,55,367	4,10,374	43,369	2,16,738	..	..	6,69,39,433	..	..	6,69,39,433
51	52,26,777	22,10,006	22,38,843	18,18,759	5,89,227	13,760	11,07,59,771	8,24,96,475	5,97,499	10,38,33,745
52	1,11,33,804	1,07,14,630	70,93,739	67,24,351	27,22,904	1,78,293	12,35,53,419	1,26,81,003	1,07,087	13,99,42,839
53	8,38,347	9,07,443	4,16,973	3,57,562	2,91,944	..	98,39,283	3,21,631	2,095	1,01,63,909
54	56,28,970	66,46,822	29,38,924	31,74,405	11,56,605	58,504	5,76,31,991	17,05,889	14,685	5,93,32,568
55	42,76,179	32,70,558	18,96,080	9,62,570	5,11,642	11,251	2,82,02,311	3,26,809	2,754	2,85,31,374
56	1,21,42,022	1,55,37,711	82,24,897	60,66,810	27,73,400	1,00,047	12,77,70,645	29,57,316	24,647	13,07,82,658
57	...	10,55,160	...	...	42,048	...	38,41,742	2,97,214	2,761	41,41,117
58	...	2,81,113	6,187	...	...	...	13,81,681	6,102	51	13,87,834
59	2,75,455	1,27,028	90,053	98,006	16,881	288	28,33,896	8,22,732	6,683	31,62,811
60	8,42,94,777	3,85,39,964	2,16,07,753	1,74,01,713	75,15,474	3,08,293	33,75,54,601	1,91,49,046	1,80,963	37,88,84,610
61	2,82,52,412	2,47,88,781	1,12,65,196	1,86,75,221	62,30,652	4,36,642	51,37,03,668	20,77,19,263	15,40,118	72,28,02,944

No. 3.—ACCOUNT of the EXPENDITURE chargeable on the REVENUES OF INDIA (both CENTRAL and in *England* for

HEADS OF EXPENDITURE.	DETAILS OF SUBSIDIARY ACCOUNTS.		India, General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.
	No. of account	Page.							
Brought forward			R 17,04,70,857	R 11,82,958	R 27,29,671	R 5,23,50,858	R 18,44,08,561	R 2,27,63,009	R 4,51,98,750
F.—Civil Administration—contd.			2,30,87,031	15,63,293	65,26,290	5,80,03,069	5,31,05,204	5,08,57,944	4,47,43,886
29.—Political	53	369	87,42,277	15,63,927	24,37,502	2,96,476	17,34,995	48,080	1,62,865
29A.—Frontier Watch and Ward	53A	371	...	37,20,644	1,45,24,352	...	...	...	...
30.—Scientific Departments	54	375	82,21,849	10,585	4,724	3,15,580	83,026	26,800	30,383
31.—Education	55A	388	20,23,987	3,55,293	19,76,991	2,61,98,428	2,06,44,171	1,43,63,520	2,07,79,479
32.—Medical	56A	387	20,34,755	3,15,763	6,16,904	88,08,598	54,20,915	55,66,50	36,44,337
33.—Public Health	57A	391	13,72,261	17,551	1,05,299	30,38,032	30,38,337	(b) 35,45,185	20,57,959
34.—Agriculture	58A	397	41,37,244	1,31,107	1,03,271	41,42,512	30,42,556	25,81,083	34,60,712
35.—Industries	59A	403	2,37,636	...	...	25,64,653	1,06,020	12,32,529	14,11,725
36.—Aviation	60	406	17,33,593	...	...	...	...	...	...
37.—Miscellaneous Departments	61A	413	11,80,693	21,720	2,359	26,84,272	4,99,969	c) 3,02,567	93,825
37A.—Indian Stores Department	60B	409	19,89,647	...	...	...	...	...	...
TOTAL			5,30,93,413	76,99,833	2,63,87,692	10,80,51,570	8,76,88,193	7,84,73,841	7,69,84,621
FF.—Civil Administration—Capital Outlay charged to Revenue—									
35A.—Capital outlay on Industrial Development met from Revenue	59B	404	...	...	...	...	...	...	...
G.—Currency and Mint—									
38.—Currency	62A	421	10,65,337	1,580	3,290	3,20,959	10,74,210	(n) 82,221	3,18,564
39.—Mint	63	424	10,13,246	...	...	...	18,45,287	...	...
TOTAL			20,78,583	1,580	3,290	3,20,959	29,19,497	82,221	3,18,564
H.—Civil Works—									
41.—Civil Works	65	433	1,82,87,656	15,48,988	38,04,683	1,82,82,675	1,10,00,380	1,04,52,679	70,01,098
41C.—Interest on Capital outlay on Hydro Electric scheme	66F	447	...	...	...	53,716	...	...	...
42.—Bombay Development Scheme	66H	443	...	...	...	...	28,15,812	...	...
TOTAL			1,82,87,656	15,48,988	38,04,683	1,83,36,391	1,47,16,192	1,04,52,679	70,01,098
HH.—Capital outlay on Civil Works etc. charged to Revenue—									
41A.—Capital Expenditure on Civil Works met out of Extraordinary Receipts	69	461	...	...	...	...	...	...	...
J.—Miscellaneous—									
43.—Famine—									
A.—Famine Relief	70	467	525	...	...	182	5,96,628	46,212	8,64,538
B.—Transfers to Famine Relief Fund.	87	634	...	...	...	2,09,818	...	...	7,35,337
44.—Territorial and Political Pen- sions.	71	473	1,52,314	37,530	52,675	5,45,324	3,76,870	6,47,115	6,49,617
45.—Superannuation Allowances and Pensions	72B & 72C	481 & 483	36,74,520	76,494	4,80,129	57,89,497	73,54,798	59,79,633	57,23,657
46.—Stationery and Printing	73A & 73B	489 & 491	43,83,251	1,222	1,23,041	19,44,959	14,15,059	28,45,258	13,67,545
47.—Miscellaneous	74B & 74C	507 & 509	27,67,778	2,62,422	80,080	4,66,556	7,21,507	2,93,710	18,98,766
TOTAL			38,20,278	3,77,688	7,55,905	60,46,336	1,04,64,862	93,11,528	1,12,39,45
JJ.—Miscellaneous—Capital Outlay charged to Revenue—									
45A.—Commutations of pensions financed from Ordinary Revenue	72D	484	4,19,659	...	...	8,52,247	...	26,36,404	...
K.—Military Services—									
48.—Army—									
Effective	76B	519	35,88,19,421	...	...	...	...	...	...
Non-effective	76B	519	3,54,38,591	...	...	...	...	...	...
49.—Marine	76B	584	51,72,732	...	...	...	...	...	...
50.—Military Engineer Services	77A	587	4,64,72,504	...	...	...	...	...	...
50A.—Transfers to Military Reserve Fund	77E	594	18,41,222	...	...	...	...	...	...
TOTAL			44,72,44,470	...	...	...	...	...	...
M.—Extraordinary Items—									
52.—Extraordinary Payments	79B	601	6,082	...	...	...	...	...	...
Total Expenditure charged against Revenue			69,51,79,078	1,08,11,022	3,86,61,250	18,69,53,831	25,01,97,805	12,37,20,082	18,87,13,9

(a) Adjusted in India General books.

(b) Includes Rs. 33 adjusted in India General books.

(c) Includes Rs. 63,077 adjusted in India General books.

(d) Includes Rs. 64,34,350 adjusted in India General books.

(e) Includes Rs. 47,234 adjusted in India General books.

PROVINCIAL) showing the AMOUNTS paid on each ACCOUNT in the several PROVINCES of *British India* terminated 31st March 1930—*concl'd.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Bihar.	Assam.	Cooch.	TOTAL INDIA.	ENGLAND. Sterling converted into Rs at £1 = Rs. 12½.	Exchange.	GRAND TOTAL.
R	R	R	R	R	R	R	R	R	R
2,82,52,412	2,47,38,781	1,12,65,196	1,36,75,231	62,30,652	4,38,842	51,37,03,563	20,77,19,263	15,40,114	72,29,82,944
3,42,94,777	3,55,39,964	2,16,07,753	1,74,01,713	75,15,444	3,08,233	35,75,54,631	1,91,49,046	1,00,903	37,68,64,867
10,60,043	2,70,639	1,25,003	39,451	2,00,058	...	1,46,81,467	14,98,146	11,550	1,61,01,163
...	65,41,926	...	...	20,52,199	...	2,68,30,121	94,207	801	2,69,31,129
26,070	55,434	43,582	17,144	11,933	...	88,52,510	11,28,247	9,179	99,90,336
1,71,18,617	1,25,80,424	90,50,451	56,81,759	32,76,520	1,54,370	18,42,03,370	16,59,698	13,308	18,58,76,491
46,86,010	47,39,273	28,80,530	14,30,751	13,58,297	84,709	4,17,46,192	21,01,095	17,073	4,38,64,260
25,30,994	1,82,76	21,55,024	6,81,335	5,41,107	13,122	2,18,30,242	6,35,421	5,387	2,23,31,090
57,73,915	21,93,858	15,03,723	18,49,623	7,90,112	23,343	2,98,34,182	9,44,157	7,634	3,07,55,973
14,15,176	3,49,888	10,46,559	3,10,824	2,14,567	...	83,8,577	4,44,201	3,481	98,66,349
1,21,784	3,24,454	37,833	1,36,517	34,127	1,102	17,13,598	2,26,240	1,879	19,91,712
...	...	...	...	...	...	54,39,712	2,24,053	1,885	56,65,660
...	...	...	...	...	...	10,89,647	66,497	567	20,56,711
6,72,25,730	6,69,85,786	3,84,62,348	2,76,40,317	1,62,03,242	5,84,039	65,31,83,584	2,81,71,193	2,39,707	68,18,88,484
...
86,930	...	...	...	...	...	86,930	...	...	86,930
2,42,909	2,65,680	84,138	32,499	30,213	1,741	85,23,350	9,12,984	7,426	44,43,169
...	...	...	...	...	...	28,58,583	1,17,812	959	29,77,334
2,42,909	2,65,680	84,138	32,499	30,213	1,741	63,81,883	10,30,196	8,415	74,20,494
1,67,90,255	2,26,86,461	86,80,994	81,98,226	77,72,139	3,97,731	13,47,54,863	30,17,415	24,891	13,77,97,169
...	...	...	...	...	...	53,716	...	...	53,716
...	...	...	...	...	...	28,15,812	...	...	28,15,812
1,67,90,255	2,26,86,461	86,80,994	81,98,226	77,72,139	3,97,731	13,76,24,891	30,17,415	24,891	14,06,60,807
...
15,59,470	...	...	...	...	...	15,59,470	...	...	15,59,470
4,48,860	2,64,002	2,433	24,14,000	2,59,141	...	48,92,571	487	—2	48,93,056
...	...	...	...	...	...	10,35,155	...	...	10,35,155
60,594	1,42,861	38,984	3,65,338	7,043	696	30,76,261	1,21,771	960	31,99,092
25,89,461	34,91,703	23,03,550	18,49,259	7,76,831	40,246	3,27,80,538	3,46,18,702	2,79,411	6,78,78,651
10,98,141	9,52,602	8,41,189	6,26,419	4,33,324	20,601	1,55,50,618	17,98,376	15,526	1,73,59,520
21,15,288	36,67,800	2,97,578	34,24,600	4,79,771	28,975	1,65,04,720	19,11,551	14,214	1,84,30,483
63,05,294	85,19,458	34,88,674	86,79,676	19,55,910	90,518	7,38,39,993	3,84,45,887	3,10,109	11,25,95,959
...
...	...	2,24,506	...	...	12,121	41,44,937	...	...	41,44,937
...	...	...	...	...	...	35,68,19,421	8,91,84,993	7,41,677	44,87,46,091
...	...	...	...	...	...	3,51,8,591	4,96,97,621	3,95,340	8,55,31,552
...	...	...	...	...	...	51,72,782	30,64,857	24,563	82,03,152
...	...	...	...	...	...	4,64,72,504	4,51,414	3,778	4,69,27,726
...	...	...	...	...	...	13,41,222	...	...	13,41,222
...	...	...	...	...	...	14,72,44,470	14,28,98,916	11,65,358	89,06,08,748
...	27,948	...	...	...	...	34,010	...	...	34,010
2,04,98,060	12,42,27,114	6,22,00,856	5,81,34,939	3,22,82,156	15,23,692	1,83,81,38,201	42,07,82,869	32,82,568	2,26,21,98,668

No. 4 A.—STATEMENT showing the DISTRIBUTION of REVENUE in *England* for the year 1900-1901 and (2) amongst the CENTRAL

HEADS OF REVENUE,	TOTAL.	TOTAL DISTRIBUTED BETWEEN			
		Secretary of State.	High Commissioner.	Central Government.	Government of Madras.
A.—Principal Heads of Revenue—	£	£	£	£	£
II.—Taxes on Income	311	...	341	341	...
V.—Land Revenue	187	..	187	175	1
VIII.—Forest	550	...	550	6	2
IX.—Registration	1	...	1	...	...
TOTAL	1,079	...	1,079	522	4
B.—Railways—					
XI.—A—State Railways—					
Commercial Lines—					
Gross Receipts	48,236	48,236	...	48,236	...
Deduct—Working Expenses	395,665	30,908	364,765	395,668	...
Net Receipts	—347,422	17,333	—364,765	(a) —347,432	...
XII.—Subsidised Companies	345,121	345,121	...	345,121	...
TOTAL	—2,311	362,464	—364,765	—2,311	...
C.—Irrigation, etc.—					
XIII.—Gross Receipts . . . . .	...	...	...	...	...
Deduct—Working Expenses	5,666	...	5,666	1	...
Net Receipts	—5,666	...	—5,666	—1	...
XIV.—Works for which no Capital Accounts are kept	82	...	82	...	...
TOTAL	—5,584	...	—5,584	—1	...
D.—Posts and Telegraphs—					
XV.—Posts and Telegraphs—					
Indian Posts and Telegraphs Department—					
Gross Receipts . . . . .	...	...	...	...	...
Deduct—Working Expenses	55,864	26,184	29,680	55,564	...
Net Receipts	—55,864	—26,184	—29,680	—55,864	...
Indo-European Telegraph Department—					
Gross Receipts	105,178	105,178	...	105,178	...
Deduct—Working Expenses	13,214	4,320	8,894	13,214	...
Net Receipts	91,959	100,858	—8,894	91,959	...
TOTAL	36,095	74,669	—38,574	36,095	...
E.—Debt Services—					
XVI.—Interest	2,562,461	2,562,461	...	2,562,461	...
Carried over	2,591,740	2,999,584	—407,844	2,598,766	40

(a) Includes £ 21 on account of strategic Lines.

No. 4-A.—STATEMENT showing the DISTRIBUTION OF REVENUE in *England* for the
COMMISSIONER for *India* and (2) amongst the CENTRAL

HEADS OF REVENUE.	TOTAL.	TOTAL DISTRIBUTED BETWEEN		Central Government.	Government of Madras.
		Secretary of State.	High Commissioner.		
	£	£	£	£	£
Brought forward	2,591,740	2,999,584	—107,844	2,596,766	40
F.—Civil Administrations—					
XVII.—Administration of Justice	247	...	247	...	...
XIX.—Police	813	53	760	90	207
XXI.—Education	444	...	444	77	...
XXII.—Medical	1,127	460	667	460	332
XXIII.—Public Health	152	20	132	...	...
XXIV.—Agriculture	104	...	104	...	...
XXVI.—Miscellaneous Departments	1,217	4	1,213	1,217	...
TOTAL	4,104	537	3,567	1,844	539
G.—Currency and Mint—					
XXVII.—Currency	201,700	201,679	21	201,700	...
H.—Civil Works—					
XXX.—Civil Works	17	...	17	—96	...
J.—Miscellaneous—					
XXXIII.—Receipts in aid of Superannuation	36,224	11,876	24,348	33,653	97
XXXIV.—Stationery and Printing	3,021	209	2,722	2,550	87
XXXV.—Miscellaneous	86,830	15,210	71,620	86,715	...
TOTAL	126,075	27,385	98,690	122,924	184
K.—Military Receipts—					
XXXVI.—Army—					
Effective	257,709	227,364	30,345	257,709	...
Non-Effective	501,082	486,800	14,273	501,082	...
XXXVII.—Marine	728	671	57	725	...
TOTAL	759,519	714,844	44,675	759,519	...
M.—Extraordinary Items—					
XL.—Extraordinary Receipts	252,402	245,174	7,228	252,402	...
TOTAL REVENUE	3,935,557	4,189,203	—253,646	3,935,059	763
Distribution of total between					
Secretary of State	4,189,203	4,189,203	...	4,188,815	53
High Commissioner	—253,646	...	—253,646	—253,756	710

car ended the 31st March 1930 (1) between the SECRETARY of STATE and the HIGH
and PROVINCIAL GOVERNMENTS in *India—concl'd*

DISTRIBUTION OF TOTAL AMONGST

Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Baluchistan.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Shan States Federation.
£	£	£	£	£	£	£	£	£	£
79	—581	...	—4,887	—7	—183	3	...	513	...
...	...	...	10	...	...	196	41	...	...
100	...	270	...	...	...	37	...	...	...
...	14	...	265	...	...	...	...	46	42
...	11	...	...	196	26	102	...	...	...
43	...	3	...	103	...	...	...	...	...
...	...	...	104	...	...	...	...	...	...
...
140	25	382	370	299	26	335	41	40	42
...
...
...	...	7	101	2	.	3	...	...	...
496	228	1,517	...	120	44	52	17	...	...
45	135	49	37	24	59	13	5	1	...
...	24	34	...	52	...	5	...	...	...
541	387	1,600	37	208	103	70	22	1	...
...
...
...
...
...
...
...
766	—169	1,989	—4,870	500	—57	411	63	560	42
36	...	189	...	110	...	...	...	...	...
780	—169	1,800	—4,870	390	—57	411	63	560	42

No. 4 B.—STATEMENT showing the DISTRIBUTION of EXPENDITURE in *England* for the COMMISSIONER for India and (2) amongst the CENTRAL

HEADS OF EXPENDITURE.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN		Central Government.	Government of Madras.	Government of Bombay.
		Secretary of State.	High Commissioner.			
A.—Direct Demands on the Revenue—	£	£	£	£	£	£
1.—Customs	10,308	217	10,091	10,308	...	...
2.—Taxes on Income	11,166	1,260	9,906	11,166	...	...
3.—Salt	7,721	...	7,721	7,721	...	...
4.—Opium	9,067	...	9,067	9,067	...	...
5.—Land Revenue	30,987	2,919	28,068	44	3,063	4,067
6.—Excise	10,475	...	10,475	360	4,988	2,663
7.—Stamps	2,393	...	2,393	2,216	181	51
8.—Forest	121,350	7	121,343	15,768	14,722	9,382
9.—Registration	722	...	722	...	...	712
TOTAL	204,194	4,403	199,791	56,650	22,904	16,876
AA.—Forest and other Capital Outlay Charged to Revenue.						
8A.—Forest Capital Outlay	2,098	...	2,098	2,098	...	...
B.—Railway Revenue Account—						
10A.—State Railways.—						
Commercial Lines—						
Interest on Debt	8,022,618	8,022,618	...	8,022,618	...	...
Interest on Capital contributed by Companies and Indian States	987,884	987,884	...	987,884	...	...
12A.—Miscellaneous Railway Expenditure—						
Commercial Lines	104,844	9,882	94,862	104,844	...	...
TOTAL	9,115,346	9,020,494	94,862	9,115,346	...	...
C.—Irrigation—						
15.—Other Revenue expenditure financed from ordinary Revenues	69,721	34	69,687	4,041	1,411	160
DD.—Posts and Telegraphs Capital Outlay charged to Revenue—						
18.—Capital Outlay on Posts and Telegraphs—Indo-European Telegraph Department	350	350	...	350	...	...
E.—Debt Services—						
19.—Interest on Debt other than that charged to Railways	6,161,687	6,161,687	...	6,161,687	...	...
20.—Interest on other Obligations	25,549	25,549	...	25,549	...	...
TOTAL	6,187,236	6,187,236	...	6,187,236	...	...
Carried over	15,578,945	15,212,507	366,488	15,365,721	24,815	17,036

year ended the 31st March 1930 (1) between the SECRETARY of STATE and the HIGH and PROVINCIAL GOVERNMENTS in *India*.

DISTRIBUTION OF TOTAL AMONGST

Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Shan States Federation.
£	£	£	£	£	£	£	£	£
...
...
...
...
3,528	10,834	1,293	4,979	2,096	486	497	...	...
443	...	48	498	335	775	365	...	...
...
5,848	12,528	6,480	40,048	3,289	6,473	5,976	375	999
...	...	...	10	...	...	...	...	...
9,919	22,862	7,831	45,535	6,270	7,726	6,838	375	999
...
...
...
...
...
3,938	5,109	34,252	10,665	2,896	7,249	..	...	...
...
...
...
...
...
18,257	27,971	42,083	56,200	9,166	14,985	6,838	375	999

No. 4-B.—STATEMENT showing the DISTRIBUTION of EXPENDITURE in *England* for the COMMISSIONER for India and (2) amongst the CENTRAL

HEADS OF EXPENDITURE.	TOTAL.	DISTRIBUTION OF TOTAL BETWEEN				
		Secretary of State.	High Commissioner.	Central Government.	Government of Madras.	Government of Bombay.
	£	£	£	£	£	£
Brought forward	15,578,945	15,212,507	361,438	15,365,721	24,815	17,035
F.—Civil Administration—						
22.—General Administration	951,135	188,876	517,259	569,027	50,609	36,074
23.—Audit	24,122	6,126	17,996	24,122	...	...
24.—Administration of Justice	127,942	5,086	122,856	8,050	17,595	14,449
25.—Jails and Convict Settlements	24,478	1,520	22,958	5,032	4,648	2,847
26.—Police	221,052	2,894	221,158	18,514	28,600	52,483
27.—Ports and Pilotage	22,291	732	21,559	21,575	...	...
27(1).—Light Houses and Light ships	458		458	458	...	...
28.—Ecclesiastical	61,705	365	61,320	61,705	...	...
29.—Political	112,361	29,963	82,393	112,361	...	...
29A.—Frontier Watch and Ward	7,068	1,078	5,988	7,066	...	...
30.—Scientific Departments	84,626	6,932	77,694	83,437	1,037	...
31.—Education	124,477	250	124,218	4,719	16,951	12,711
32.—Medical	157,582	4,229	153,353	14,591	37,948	15,317
33.—Public Health	47,656	4,038	43,618	10,741	7,266	5,418
34.—Agriculture	70,812	137	70,675	10,632	6,817	3,742
35.—Industries	33,322	...	33,322	3,320	11,110	248
36.—Aviation	16,968	3,354	13,614	16,968	...	...
37.—Miscellaneous Departments	16,804	3,372	13,432	7,113	1,875	492
37A.—Indian Stores Department	4,987	...	4,987	1,987	...	...
TOTAL	2,112,839	203,995	1,908,844	979,458	181,086	124,231
G.—Currency and Mint—						
38.—Currency	68,429	...	68,429	68,429	...	...
39.—Mint	8,836	6	8,830	8,826	...	...
TOTAL	77,265	6	77,259	77,265	...	...
H.—Civil Works—						
41.—Civil Works	226,306	602	225,704	4,754	20,993	25,860
J.—Miscellaneous—						
43.—Famine—						
A.—Famine Relief	36	...	36	26	...	...
44.—Territorial and Political Pensions	9,133	9,133	...	9,133	...	...
45.—Superannuation Allowances and Pensions	2,596,403	676,456	1,919,947	1,778,593	97,035	122,707
46.—Stationery and Printing	134,503	4,011	130,492	65,248	27,741	11,159
47.—Miscellaneous	143,866	118,402	24,964	141,672	11	270
TOTAL	2,883,441	808,002	2,075,439	1,994,672	124,787	134,196
Carried over	20,878,796	16,225,112	4,853,684	18,421,870	363,781	301,322

year ended the 31st March 1930 (1) between the SECRETARY of STATE and the HIGH and PROVINCIAL GOVERNMENTS in *India—contd.*

DISTRIBUTION OF TOTAL AMONGST

Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Shan States Federation.
£	£	£	£	£	£	£	£	£
13,257	27,971	42,083	56,200	9,166	14,985	6,888	375	199
50,585	57,810	34,561	67,030	31,044	32,953	17,781	440	3,221
...
24,850	17,083	6,370	18,125	13,110	7,146	1,164	...	...
2,508	2,016	1,158	3,448	2,598	222	...	...	...
32,489	30,899	16,221	30,217	16,684	13,024	8,659	...	100
...	...	...	716	...	...	...	...	...
...
...
...
...
...	...	...	152	...	...	...	...	...
17,763	15,093	8,375	22,529	12,572	10,011	3,416	37	100
22,673	12,336	14,783	15,012	12,670	6,763	3,798	829	362
3,000	6,768	7,012	2,018	2,677	316	1,884	...	...
5,651	9,274	14,186	9,304	3,854	6,431	891	...	...
7,791	2,874	2,106	938	4,604	...	321	...	...
...
3,392	...	300	2,444	849	318	22	...	...
...
172,306	154,153	105,072	171,933	100,641	77,184	37,886	1,306	3,983
...
...
...
9,079	8,972	13,770	115,224	5,508	6,796	4,243	205	1,807
...	10	...	...	...	...	...	...	...
...
111,313	113,602	126,635	102,292	52,667	60,017	30,519	963	...
4,157	1,006	4,426	13,658	6,213	855	40	...	...
28	20	820	198	5	330	12	...	...
115,498	114,638	131,881	116,148	53,885	61,202	30,571	762	...
3,10,140	305,734	202,806	459,505	174,195	180,167	79,538	2,949	6,780

year ended the 31st March 1930 (1) between the SECRETARY of STATE and the HIGH and PROVINCIAL GOVERNMENTS in *India—concl'd.*

DISTRIBUTION OF TOTAL AMONGST

Government of Bombay.	Government of Bengal.	Government of the United Provinces.	Government of Panjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Govern- ment of Assam.	Govern- ment of Coorg.	Shan States Federation.
£	£	£	£	£	£	£	£	£	£
301,322	310,140	305,784	292,806	459,505	174,195	160,167	79,538	2,949	6,789
...
...
...
...
...
301,322	310,140	305,784	292,806	459,505	174,195	160,167	79,538	2,949	6,789
...	...	...	...	156	...	...	...	...	...
...
97,973	464	6,527	...	9	...	...	...	...	...
...
...
...
...
...
...
...
...
...	...	...	40,463	...	...	...	...	...	...
2,840	...	...	...	...	...	...	...	...	...
...	121	...	10	...	...	...	...	...	...
100,822	585	6,527	40,478	165	...	...	...	...	...
402,144	310,725	312,261	333,279	459,676	174,195	160,167	79,538	2,949	6,789
30,558	80,194	9,808	44,531	30,085	11,237	11,803	10,537	...	...
371,586	280,531	302,953	283,748	429,585	162,958	148,864	69,001	2,949	6,789

No. 5.—ACCOUNT of the REVENUE of the CENTRAL GOVERNMENT in the severa

HEADS OF REVENUE.	No. of account.	Page	India General.	Baluchistan.	North-West Frontier Province.	Madras	Bombay.	Bengal.	United Provinces.	Item No
			R	R	R	R	R	R	R	
A.—Principal Heads of Revenue—										
I.—Customs . . .	14	95	32	3,065	1,375	3,04,91,639	19,39,28,300	18,62,37,933	...	1
II.—Taxes on Income . . .	15	99	1,30,24,979	1,88,828	9,86,888	1,34,02,489	3,69,15,692	* 6,18,21,527	89,68,382	2
III.—Salt . . .	16	108	1,52,64,582	353	...	1,17,44,661	1,57,84,206	1,84,08,666	...	3
IV.—Opium . . .	17	107	...	...	...	...	...	...	3,04,09,788	4
V.—Land Revenue . . .	18	113	6,11,717	10,95,913	21,06,921	...	...	...	...	5
VI.—Excise . . .	19	119	33,21,820	6,75,693	10,71,625	..	4,05,325	...	...	6
VII.—Stamps . . .	20	124	13,44,719	1,77,323	10,90,347	..	1,77,071	...	...	7
VIII.—Forest . . .	21	129	22,35,051	29,300	8,61,377	...	...	...	...	8
IX.—Registration . . .	22	194	84,366	6,813	76,195	...	...	...	...	9
X.—Tributes from Indian States . . .	23	140	41,10,427	...	...	9,96,519	13,26,924	67,701	2,19,000	10
Total . . .			3,99,66,693	21,77,690	61,98,128	7,96,35,308	24,85,37,518	26,65,38,827	3,95,97,170	11
B.—Railways—										
XIA.—State Railways Commercial Lines—										
Gross Receipts . . .	27	168	1,01,04,99,870	...	...	...	..	...	...	12
Deduct—Working Expenses . . .	27	169	65,56,07,079	...	...	...	...	..	...	13
“ Surplus Profits paid to Companies, etc . . .	24	115	1,51,97,709	...	...	...	...	..	..	14
Net Receipts . . .			33,96,95,083	...	...	...	...	..	...	15
XIB.—State Railways Strategic Lines—										
Gross Receipts . . .	27	168	1,58,81,300	...	...	...	...	...	...	16
Deduct—Working Expenses . . .	27	169	2,08,82,341	..	...	...	...	...	...	17
Net Receipts . . .	..	..	—50,01,041	...	...	...	...	...	...	18
Total Net Receipts . . .	...	..	83,46,94,042	...	...	...	..	...	...	19
XII.—Subsidised Companies . . .	29	180	12,87,361	...	...	...	...	...	...	20
XIIA.—Railway Miscellaneous Receipts—										
Commercial Lines . . .	31	182	1,46,03,505	...	...	...	...	...	...	21
Strategic Lines . . .	31	182	3,08,604	...	...	...	...	...	...	22
XIIB.—Transfers from Railway Reserve Fund . . .	27c	175	2,08,21,700	...	...	..	...	...	...	23
TOTAL . . .			87,16,65,518	...	...	...	...	...	...	24
Carried over . . .			41,16,82,211	21,77,690	61,98,128	7,96,35,308	24,85,37,518	26,65,38,827	3,95,97,170	25

*Adjusted in India General Books.

ANCES of *British India* and in *England* for the year ended 31st March 1930.

Punjab,	Burma,	Bihar and Orissa	Central Provinces and Berar,	Assam,	Coorg.	TOTAL INDIA.	ENGLAND. (Sterling converted into Rs. at £1=Rs. 18½)	Exchange.	GRAND TOTAL.
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
23,60,049	7,60,67,724	9,834	...	36,65,178	...	51,27,66,229	...	...	51,27,66,229
30,83,910	1,67,64,000	45,16,928	30,76,356	13,28,761	24,484	16,70,58,233	4,550	33	16,70,60,821
..	34,41,955	777	..	1,152	.	6,76,46,354	...	...	6,76,46,354
...	...	...	...	...	..	3,04,09,788	..	..	3,04,09,788
..	...	...	...	...	...	38,14,551	2,385	20	38,16,915
...	...	...	...	...	..	54,74,463	..	...	54,74,463
..	...	...	...	...	...	27,49,660	...	...	27,49,660
.	...	...	...	...	...	31,28,728	73	...	31,28,801
..	...	...	...	...	...	1,60,874	...	...	1,60,874
1,46,144	5,350	96,449	2,40,950	5,000	...	72,23,464	..	...	72,23,464
35,40,103	9,62,79,038	46,23,988	33,17,303	50,00,091	24,484	80,04,36,344	6,959	67	80,04,43,369
...	...	...	...	...	...	1,01,04,99,870	6,43,141	3,944	1,01,11,48,955
..	...	...	...	..	..	65,54,07,079	52,75,284	27,762	66,09,10,125
..	...	...	...	..	...	1,51,97,768	..	...	1,51,97,768
...	...	...	...	...	...	33,96,95,083	-46,32,143	-28,818	33,50,39,122
...	...	...	...	...	...	1,58,81,300	...	...	1,58,81,300
.	...	...	..	...	...	2,03,82,347	286	..	2,03,82,627
...	..	...	.	..	.	-50,61,041	-286	...	-50,61,327
...	...	...	...	.	..	3,46,91,042	-40,22,120	-23,818	33,00,37,705
..	...	...	...	..	..	12,37,361	46,01,610	31,761	58,70,738
...	...	..	...	...	...	1,46,03,805	...	.	1,46,03,805
...	..	..	...	...	...	5,08,604	...	.	3,08,604
..	..	...	...	...	...	2,08,21,700	..	..	2,08,21,700
...	...	...	...	...	...	37,16,65,518	-30,813	7,943	37,16,42,048
88,40,103	9,62,79,038	46,23,988	33,17,306	50,00,091	24,484	1,17,21,01,892	-23,855	8,610	1,17,20,86,017

No. 5.—ACCOUNT of the REVENUE of the CENTRAL GOVERNMENT in the several

HEADS OF REVENUE.	No. of account	Page	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Item No.
Brought forward .			R 41,16,32,211	R 21,77,690	R 61,98,128	R 7,96,35,308	R 24,85,37,518	R 26,65,28,827	R 3,95,97,170	26
C.—Irrigation, etc.—										
XIII.—Works for which Capital accounts are kept—										
Gross Receipts—										
Direct Receipts .	35A	232	22,467	55,090	18,29,566					27
Portion of Land Revenue due to Irrigation .	33	192 and 193	95,826	...	1,67,254					28
			1,18,293	55,090	19,98,820					29
Deduct—Working Expenses .	36A	246	88,429	34,130	10,53,401					30
Net Receipts .			29,864	20,960	9,43,329					31
XIV.—Works for which no Capital accounts are kept .	37A	261	19	799	1,238					32
TOTAL .			29,883	21,769	9,44,567					33
D.—Posts and Telegraphs—										
XV.—Posts and Telegraphs—										
Indian Posts and Telegraphs Department—										
Gross Receipts .	39	268	11,29,49,623							34
Deduct—Working Expenses .	40H	281	11,18,61,906							35
Net Receipts .			10,84,727							36
Indo-European Telegraph Department—										
Gross Receipts .	41	283	11,80,589							37
Deduct—Working Expenses .	41H	291	26,01,497							38
Net Receipts .			—14,20,908							39
TOTAL .			—3,56,181							40
E.—Debt Services—										
XVI.—Interest .	12	296	30,46,838	29,077	77,402	5,58,214	11,20,012	10,36,615	19,982	41
F.—Civil Administration—										
XVII.—Administration of Justice .	48	334	70,874	36,160	1,91,768	...	3,258	...	...	42
XVIII.—Jails and Convict Settlements .	49	342	2,96,205	4,596	1,35,679	...	...	...	...	43
XIX.—Police .	50	349	3,74,501	10,288	66,816	...	7,615	...	...	44
XX.—Ports and Pilotage .	51	354	1,053	...	...	1,209	1,97,256	*21,15,249	...	45
XX (I)—Lighthouses and Lightships .	51E	360	6,578	...	...	2,40,210	5,60,652	*3,15,276	...	46
XXI.—Education .	55	378	98,929	43,551	64,080	...	...	...	...	47
XXII.—Medical .	56	385	2,82,114	5,122	36,899	...	6,598	...	...	48
XXIII.—Public Health .	57	389	3,13,334	52	1,611	1,232	57,770	...	...	49
XXIV.—Agriculture .	58	394	22,10,458	15,706	31,814	...	...	...	...	50
XXV.—Industries .	59	400	36,052	...	...	...	...	...	...	51
XXVI.—Miscellaneous Departments .	61	411	14,20,651	2,593	1,816	2,80,216	51,751	*1,07,932	13,637	52
XXVI.—A.—Indian Stores Department .	60-A	408	15,98,732	...	...	...	...	...	...	53
TOTAL .			67,18,481	1,18,008	5,30,292	5,22,867	3,84,800	25,38,457	13,637	54
Carried over .			42,10,86,232	23,46,534	77,50,389	8,07,16,389	25,05,42,480	27,01,13,899	3,96,30,789	55

* Adjusted in India General Books.

INCES of *British India* and in *England* for the year ended 31st March 1930--*contd.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	TOTAL INDIA.	ENGLAND. (Sterling converted into Rs. at \$1=Rs. 13½.)	Exchange.	GRAND TOTAL.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
85,40,103	9,62,79,088	46,23,988	33,17,808	50,00,061	24,464	1,17,21,01,862	-23,855	8,010	1,17,20,86,017
...	...	...	...	...	...	19,07,123	...	...	19,07,123
...	...	...	...	...	...	2,63,080	...	...	2,63,080
...	...	...	...	...	...	21,70,203	...	...	21,70,203
...	...	...	...	...	...	11,76,050	12	...	11,76,062
...	...	...	...	...	...	9,94,153	-12	...	9,94,141
...	...	...	...	...	...	2,056	4	...	2,060
...	...	...	...	...	...	9,96,209	-8	...	9,96,201
...	...	...	...	...	...	11,29,49,633	...	...	11,29,49,633
...	...	...	...	...	...	11,18,64,906	7,44,565	6,414	11,26,16,175
...	...	...	...	...	...	10,84,727	-7,44,855	-6,114	2,33,458
...	...	...	...	...	...	11,80,580	14,02,808	12,717	25,95,614
...	...	...	...	...	...	6,01,497	1,76,156	1,488	27,79,171
...	...	...	...	...	...	-14,20,908	12,26,122	11,220	-1,93,557
...	...	...	...	...	...	-3,86,181	4,81,267	4,815	1,49,901
36,02,986	68,752	59,308	13,107	7,874	12,168	96,52,335	3,41,66,151	2,42,103	4,40,60,589
...	...	...	...	...	...	3,11,660	...	...	3,11,660
...	...	...	...	...	...	4,36,480	...	...	4,36,480
...	...	...	...	...	...	4,59,020	1,200	11	4,60,231
...	19,719	...	...	...	...	23,34,486	...	...	23,34,486
...	2,27,900	343	...	...	...	13,50,949	...	...	13,50,949
7,895	...	...	...	...	...	2,14,464	1,022	11	2,15,487
...	...	...	...	146	...	3,30,879	6,136	65	3,37,080
...	...	...	...	...	...	3,73,999	...	...	3,73,999
...	...	...	...	...	...	22,57,978	...	...	22,57,978
...	...	...	...	...	...	36,052	...	...	36,052
27,950	7,287	4,943	4,800	11,781	294	19,35,591	16,224	167	19,51,982
...	...	...	...	...	...	15,93,732	...	...	15,93,732
35,845	2,54,890	5,286	4,807	11,927	294	1,16,84,690	24,682	254	1,16,89,526
1,21,78,984	9,66,02,686	46,68,582	33,35,218	50,19,892	36,943	1,19,40,48,915	3,46,48,137	2,55,182	1,22,69,58,234

No. 5.—ACCOUNT of the REVENUE of the CENTRAL GOVERNMENT in the sever

HEADS OF REVENUE.	No. of accounts.	Page.	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Item N ^o .
Brought forward .			R 42,10,86,232	R 23,46,534	R 77,50,389	R 8,07,16,389	R 25,05,42,430	R 27,01,13,899	R 3,96,30,789	56
G.—Currency and Mint—										
XXVII.—Currency .	62	410	2,16,39,901	1,758	6,794	31,965	59,285	17,370	24,580	57
XXVIII.—Mint .	63	424	21,74,025	...	...	...	4,33,258	...	...	58
TOTAL .			2,40,13,026	1,758	6,794	31,965	4,92,543	17,370	24,580	59
H. Civil Works—										
XXX.—Civil Works .	65	430	14,55,881	64,609	45,443	28,082	2,37,794	3,67,768	..	60
J.—Miscellaneous—										
XXXIII.—Receipts in aid of Superannuation .	72	477	3,75,038	19,418	38,984	1,06,012	3,05,450	2,02,712	1,37,079	61
XXXIV.—Stationery and Printing .	73	437	38,20,553	4,222	62,280	1,000	6,087	..	157	62
✓.—Miscellaneous .	74	503	6,09,206	49,728	6,37,273	67,941	1,51,732	10,250	1,87,225	63
TOTAL .			48,64,797	73,368	7,38,487	1,77,953	7,63,289	2,12,971	3,24,461	64
K.—Military Receipts—										
XXXVI.—Army—										
Effective .	75-A	518	1,96,13,763	...	..	..	...	...	..	65
Non-Effective .	"	"	28,20,682	...	...	...	...	...	..	66
XXXVII.—Munee .	76-A	553	14,73,235	...	...	...	...	...	..	67
XXXVIII.—Military Engineer Services .	77	566	53,82,501	...	...	...	...	..	...	68
TOTAL .			2,95,96,181	...	...	...	...	..	...	69
L.—Provincial Contributions, etc.—										
XXXIX.—Contributions to the Central Government by Provincial Governments .	78	594	...	...	...	...	...	...	...	70
XXXIXA. } Miscellaneous Adjustments between the Central and Provincial Governments .	79	597	...	...	...	...	3,011	...	...	71
M.—Extraordinary Items—										
XL.—Extraordinary Receipts .	79-A	600	1,55,00,000	...	...	...	...	...	...	72
TOTAL REVENUE .			49,65,17,017	24,86,260	85,41,113	8,09,54,419	25,20,39,087	27,07,12,003 ^(a)	3,99,79,889	73

(a) Includes Rs. 26,90,09,583 adjusted in India General Books.

PROVINCES of *British India* and in *England* for the year ended 31st March 1930—*concl'd.*

Item No.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	TOTAL INDIA.	ENGLAND. (Sterling converted into Rs. at £1 = Rs. 13½.)	Exchange	GRAND TOTAL.
56	₹ 1,21,78,934	₹ 9,66,02,686	₹ 46,88,562	₹ 33,35,213	₹ 50,19,892	₹ 36,943	₹ 1,19,40,48,915	₹ 3,46,48,137	₹ 2,55,182	₹ 1,22,89,52,234
57	15,920	39,038	4,301	5,261	2,470	68	2,20,48,750	2,89,331	23,436	2,47,61,617
58	...	...	...	...	...	...	26,07,283	5	.	26,07,288
59	15,920	39,038	4,301	5,261	2,470	68	2,46,56,038	2,89,336	23,436	2,73,68,805
60	73	15,053	37,361	8,413	6,172	109	22,66,757	—1,287	—14	22,65,456
61	1,32,909	91,913	1,02,235	72,278	38,651	1,363	16,24,412	4,48,710	3,691	20,76,812
62	4,180	25,010	164	256	31	...	39,26,890	34,082	291	39,61,263
63	1,04,524	88,958	39,558	31,421	19,029	680	23,57,554	11,56,200	10,584	35,24,335
64	2,41,613	2,15,921	1,41,957	1,03,955	37,711	2,343	79,08,856	16,88,992	14,365	95,92,413
65	...	...	...	...	...	...	1,96,13,763	34,36,121	28,600	2,30,78,493
66	...	...	...	...	...	...	29,26,682	66,81,094	53,954	35,64,730
67	...	...	...	...	...	...	14,73,235	9,705	79	14,83,019
68	...	...	...	...	...	...	56,82,501	...	...	56,82,501
69	...	...	...	...	...	...	2,95,96,181	1,01,26,920	85,042	3,98,08,743
70	...	...	...	...	...	...	...	...	...	...
71	...	...	...	...	...	...	3,011	...	...	3,011
72	...	...	...	...	...	...	1,55,00,000	33,65,359	29,081	1,88,94,440
73	1,24,36,540	9,68,62,728	48,72,200	31,32,847	50,86,245	39,468	1,27,39,70,752	5,24,67,457	4,07,892	1,32,68,55,102

No. 6.—ACCOUNT of the EXPENDITURE of the CENTRAL GOVERNMENT in the sever:

HEAD OF EXPENDITURE.	No. of account.	Page.	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Item No.
A.—Direct Demands on the Revenue—			R	R	R	R	R	R	R	
1.—Customs	14A	96	1,35,645	12,819	14,087	24,99,329	27,82,648	80,81,625 ²	...	1
2.—Taxes on Income	15A	100	91,149	19,497	72,887	8,78,739	16,96,112	10,92,455 ¹	7,18,469	2
3.—Salt	16B	104	68,20,711	...	...	20,10,832	34,14,519	3,10,916 ²	...	3
4.—Opium	17B	109	...	...	...	..	...	...	47,59,479	4
5.—Land Revenue	18A	115	2,37,010	3,92,289	4,60,256	..	...	...	...	5
6.—Excise	19A	120	6,50,410	42,251	5,83,104	...	3,85,330	...	...	6
7.—Stamps	20A	125	20,070	2,837	27,740	..	9,115	...	...	7
8.—Forest	21A	131	24,06,669	37,651	8,04,253	.	...	..	...	8
9.—Registration	22A	135	11,438	3,143	14,449	...	...	...	...	9
Total			1,01,73,102	5,10,437	19,76,735	53,88,900	82,37,724	44,34,996	54,77,948	10
AA.—Forest and other Capital Outlay charged to Revenue—										
3-A.—Capital Outlay on Salt Works	16C	105	1,12,206	...	...	...	...	...	...	11
8-A.—Forest Capital Outlay	21B	132	3,86,892	...	35,966	...	...	...	...	12
Total			4,49,098	...	35,966	...	...	...	...	13
B.—Railway Revenue Account—										
10-A.—State Railways—Commercial Lines. Interest on Debt	28	177	16,91,39,381	...	...	...	...	...	...	14
Interest on Capital contributed by Companies and Indian States	28	177	4,15,970	...	...	...	...	..	...	15
10-B.—State Railways—Strategic Lines. Interest on Debt	28	177	1,40,09,273	...	...	...	...	...	...	16
11.—Subsidised Companies	30	181	4,39,199	...	...	..	...	...	...	17
12-A.—Miscellaneous Railway Expenditure—Commercial Lines	31A	184	39,53,123	...	...	...	...	...	...	18
12-B.—Miscellaneous Railway Expenditure—Strategic Lines	31A	184	49,864	...	...	...	...	...	...	19
TOTAL			18,80,06,810	...	...	...	...	...	...	20
C.—Irrigation, etc., Revenue Account—										
14.—Works for which Capital accounts are kept—Interest on Debt	33	193	1,14,148	1,23,143	9,94,435	...	...	...	...	21
15.—Other Revenue Expenditure	33	203	8,531	1,80,354	4,58,164	74,985	1,00,400	...	3,47,293	22
TOTAL			1,22,679	3,03,497	14,52,599	74,985	1,00,400	...	3,47,293	23
Carried over			19,87,51,689	8,13,934	34,65,300	54,63,885	83,38,124	44,34,996	58,25,241	24

Adjusted in India General books.

PROVINCES of *British India* and in *England* for the year ended 31st March 1930.

Item No.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	TOTAL INDIA.	ENGLAND. (Sterling converted into Rs. at £1 = Rs. 1 ½.)	Exchange.	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R	R
1	22,696	11,42,032	21,895	...	...	...	96,12,726	1,37,437	1,155	97,51,918
2	7,15,040	8,82,831	3,74,152	3,78,650	1,12,928	1,895	70,34,804	1,48,879	1,249	71,84,932
3	...	1,54,155	70,270	...	1,120	...	1,25,92,538	1,02,948	845	1,26,96,320
4	...	...	...	...	...	...	47,59,479	1,20,898	896	48,81,273
5	...	...	...	...	...	...	10,89,506	588	2	10,90,093
6	...	...	...	...	...	...	16,61,095	4,800	39	16,65,934
7	...	...	...	...	...	...	59,771	29,553	268	89,592
8	...	...	...	...	...	...	32,48,573	2,10,243	1,918	34,60,734
9	...	...	...	...	...	...	29,030	...	...	29,030
10	7,37,736	21,83,018	4,72,317	3,78,650	1,14,058	1,895	4,00,87,516	7,55,344	6,372	4,08,49,232
11	...	...	...	...	...	...	1,12,206	...	...	1,12,206
12	...	...	...	...	...	...	3,72,858	27,970	164	4,00,992
13	...	...	...	...	...	...	4,85,064	27,970	164	5,13,198
14	...	...	...	...	...	...	16,91,39,381	10,69,63,236	7,94,731	27,69,02,348
15	...	...	...	...	...	...	4,15,970	1,31,71,784	1,06,289	1,36,94,043
16	...	...	...	...	...	...	1,40,09,273	...	...	1,40,09,273
17	...	...	...	...	...	...	4,39,199	...	...	4,39,199
18	...	...	...	...	...	...	39,53,123	18,97,927	10,908	53,61,958
19	...	...	...	...	...	...	49,864	...	...	49,864
20	...	...	...	...	...	...	18,80,06,810	12,15,37,947	9,11,928	31,04,56,685
21	...	...	...	...	...	...	12,31,726	...	...	12,31,726
22	2,68,187	...	...	1,16,976	...	...	15,54,840	53,880	453	16,09,173
23	2,68,187	...	...	1,16,976	...	...	27,86,566	53,880	453	28,40,879
24	10,05,878	2,83,018	4,72,317	4,95,626	1,14,058	1,895	23,13,65,956	12,23,75,141	9,18,917	35,46,60,014

No. 6.—ACCOUNT of the EXPENDITURE of the CENTRAL GOVERNMENT in the seven

DETAILS OF EXPENDITURE.	No. of account.	Page.	India General.	Balnchistan	North-West Frontier Provinces.	Madras.	Bombay.	Bengal.	United Provinces.	Item No.
Brought forward			R 19,87,51,689	R 8,13,934	R 34,65,300	R 54,33,885	R 53,38,124	R 44,34,990	R 58,25,241	25
CC.—Irrigation, etc., Capital Outlay charged to Revenue—										
16.—Construction of Irrigation, etc., Works financed from Ordinary Revenues	84	317	..	1,03,577	53,459	...	...	...	...	26
D.—Posts and Telegraphs Revenue Account—										
17.—Posts and Telegraphs—Interest on Debt—										
Indian Posts and Telegraphs Department	89	268	65,7,989	...	..	...	...	...	...	27
Indo-European Telegraph Department	41	263	5,51,0.8	...	..	...	...	...	...	28
DD.—Posts and Telegraphs Capital Outlay charged to Revenue			71,29,967	..	..	..	..	..	..	29
18.—Indian Posts and Telegraphs Department	89	268	11,06,980	...	..	..	..	..	..	30
Indo-European Telegraph Department	41	263	—83,297	...	..	..	..	..	..	31
			11,33,689	...	..	..	..	..	..	32
EE.—Debt Services—										
19 Interest on Ordinary Debt	42A	302	10,43,68,077	3,69,581	1,67,293	1,23,25,591	7,50,35,922	17,27,063	67,11,429	33
Deduct—Amount chargeable to—										
Railways			18,31,63,197	...	...	...	...	...	...	34
Irrigation			1,11,148	1,23,143	9,91,435	..	..	..	..	35
Posts and Telegraphs			72,90,145	...	...	...	...	...	...	36
Vizagapatam Port			9,79,205	...	...	...	...	...	...	37
Salt Department	43A	304	4,38,371	...	...	...	...	...	...	38
Forests			34,605	...	18,892	..	...	...	...	39
Other Government Commercial Undertakings			...	...	...	...	3,06,015	...	...	40
Provincial Loans Fund	42A	302	6,19,72,177	..	...	...	...	...	..	41
Remainder chargeable to Ordinary Debt	43A	304	—14,96,24,075	2,46,438	—8,46,031	1,23,25,591	7,17,29,007	17,27,063	67,11,429	42
20—Interest on other Obligations	44	311	5,57,06,637	19,004	56,943	24,12,144	22,10,356	21,05,436	17,49,159	43
21.—Appropriation for Reduction or Avoidance of Debt	45	315	5,73,73,000	..	...	..	..	...	...	44
TOTAL			—3,65,44,438	2,65,442	—7,89,088	1,47,37,735	7,60,40,263	38,33,399	84,60,588	45
F.—Civil Administration—										
22.—General Administration	46	324	1,16,26,053	1,63,039	19,04,469	38,125	1,80,270	30,371	8,76,076	46
23.—Audit	47	332	37,17,990	...	...	8,08,062	12,10,703	8,97,830	3,73,229	47
24.—Administration of Justice	48A	337	5,21,523	72,549	7,70,761	...	16,000	38,331	...	48
25.—Jails and Convict Settlements	49A	345	31,53,007	1,20,036	8,23,417	...	...	...	...	49
26.—Police	50A	350	25,40,452	11,73,243	29,46,362	...	6,68,423	97,064	7,860	50
27.—Ports and Pilotage	51B	355	62,057	...	...	...	5,33,893	15,89,960*	...	51
27 (1)—Lighthouses & Lightships	51F	360	8,78,188	...	...	5,629	1,28,048	29,521*	...	52
28.—Ecclesiastical	52	364	5,87,761	35,423	81,281	2,11,780	3,57,345	1,87,808*	8,28,637	53
29.—Political	53	369	67,42,277	15,63,927	24,87,502	2,96,476	17,34,993	48,060*	1,62,865	54
29A.—Frontier Watch and Ward	53A	371	...	37,20,644	1,45,24,352	...	...	...	...	55
30.—Scientific Departments	54	374	82,21,849	10,535	4,724	...	...	...	...	56
31.—Education	55A	382	20,23,967	3,55,293	19,76,991	...	29,481	...	7,66,000	57
32.—Medical	56	386	20,84,755	3,15,763	6,18,904	...	1,400	...	...	58
			4,21,09,879	75,29,455	2,60,86,763	14,13,072	48,98,562	29,13,545	25,13,467	59
Carried over			17,04,70,857	11,82,953	27,29,671	2,02,01,620	8,52,78,387	82,63,395	1,42,85,829	60

* Adjusted in India General books
(a) Includes Rs. 47,384 adjusted in India General books.

PROVINCES of *British India* and in *England* for the year ended 31st March 1930--*contd.*

Item No.	Punjab	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	TOTAL INDIA.	ENGLAND. (Sterling converted into Rs. at £1=Rs. 15½.)	Exchange.	GRAND TOTAL.
25	₹ 10,05,873	₹ 21,83,018	₹ 4,72,317	₹ 4,95,626	₹ 1,14,078	₹ 1,895	₹ 23,13,65,953	₹ 12,23,75,141	₹ 8,18 9 7	₹ 35,46,40,014
26	..	..	..	..	..	..	1,57,036	..	..	1,57,036
27	..	..	..	..	..	..	65,77,989	..	..	65,77,989
28	..	..	..	..	..	..	5,51,978	..	..	5,51,978
29	..	..	..	..	..	..	71,29,967	..	..	71,29,967
30	..	..	..	..	..	..	11,66,986	..	..	11,66,986
31	..	..	..	..	..	..	—33,297	4,667	49	—28,581
32	..	..	..	..	..	..	11,33,639	4,667	49	11,38,355
33	57,84,733	38,28,738	10,98,029	12,54,364	1,57,052	3,292	21,28,32,073	18,91,24,057	18,88,655	40,13,44,785
34	..	..	..	..	..	..	15,31,63,197	10,69,68,236	7,91,731	29,09,26,164
35	..	..	..	..	..	..	12,31,726	..	..	12,31,726
36	..	..	..	..	..	..	72,90,445	..	..	72,90,445
37	..	..	..	..	..	..	9,79,205	..	..	9,79,205
38	..	..	..	..	..	..	4,33,371	..	..	4,33,371
39	..	..	..	..	..	..	53,501	..	..	53,501
40	..	..	..	..	..	..	3,06,015	..	..	3,06,015
41	..	..	..	..	..	..	6,19,72,177	..	..	6,19,72,177
42	57,84,739	38,28,738	10,98,029	12,54,364	1,57,052	3,292	4,26,02,564	3,21,55,821	3,93,92	4,01,47,181
43	10,69,505	5,26,650	9,54,044	6,90,147	4,84,017	18,945	6,80,04,017	3,40,654	3,575	6,83,47,245
44	..	..	..	..	..	..	5,73,73,000	..	..	5,73,73,000
45	68,54,244	43,55,418	20,52,073	19,44,511	6,41,069	22,237	8,27,73,453	8,24,96,475	3,97,499	10,58,67,427
46	..	..	..	..	..	..	1,48,28,012	75,87,032	64,258	2,24,79,302
47	8,38,347	9,07,443	4,06,973	3,57,562	2,91,944	..	98,89,583	3,21,631	2,695	1,01,63,909
48	..	..	..	..	..	..	11,18,164	1,07,329	898	15,26,391
49	..	..	..	..	..	..	40,96,460	67,089	588	41,64,147
50	7,269	..	1,915	..	..	..	74,42,191	1,80,590	1,495	76,24,276
51	..	61,678	..	..	..	..	22,47,588	2,87,665	2,286	25,37,539
52	..	2,61,113	6,157	..	..	..	13,51,681	6,102	51	13,57,834
53	2,75,455	1,27,028	30,033	96,006	16,881	288	23,33,396	8,22,732	6,663	31,62,811
54	10,60,046	2,70,689	1,25,093	39,451	2,00,086	..	1,46,81,467	14,98,146	11,550	1,61,91,168
55	..	65,41,926	..	..	20,62,189	..	2,68,39,121	94,207	801	2,69,34,129
56	..	..	..	..	..	..	82,87,108	11,12,486	9,078	93,68,682
57	17,910	..	8,036	2,062	3,800	..	51,88,440	62,012	477	52,46,829
58	13,550	..	..	..	54,166	..	30,36,538	1,94,554	1,428	32,32,518
59	22,12,577	31,89,877	5,78,257	4,95,981	26,18,026	288	10,15,64,749	1,23,42,485	1,02,247	11,40,09,480
60	78,60,117	65,38,486	25,24,890	24,40,137	7,55,127	24,132	32,25,60,051	20,876,283	16,16,465	53,89,52,786

No. 6.—ACCOUNT of the EXPENDITURE of the CENTRAL GOVERNMENT in the seve

HEADS OF EXPENDITURE.	No. of account.	Page.	India General.	Baluchistan.	North West- Frontier Pro- vince.	Madras.	Bombay.	Bengal.	United Provinces.	Item No.
			R	R	R	R	R	R	R	
Brought forward . . .			17,04,70,857	11,82,953	27,29,671	2,02,01,620	8,62,78,387	82,68,895	1,42,85,829	6.
F.—Civil Administration—contd.			4,21,09,879	75,29,455	3,60,86,763	14,13,072	48,98,562	29,18,545	25,13,467	6.
33.—Public Health . . .	57A	390	16,75,261	17,551	1,05,209	24,205	1,30,454	331	...	63
34.—Agriculture . . .	58A	397	41,37,304	1,31,107	1,93,271	...	1,255	...	...	64
35.—Industries . . .	59A	42	2,37,036	...	...	...	...	...	...	65
36.—Aviation . . .	60	406	17,63,593	...	...	...	...	...	...	66
37.—Miscellaneous Depart- ments . . .	61A	413	11,80,693	21,720	2,359	73,204	47,567	63,077*	15,559	67
37A.—Indian Stores De- partment . . .	60B	409	19,80,647	...	...	...	...	...	...	68
TOTAL			5,30,93,413	76,99,833	2,63,87,092	15,10,481	50,77,838	29,81,655	25,29,026	69
G.—Currency and Mint										
38.—Currency . . .	62A	421	10,65,337	1,580	3,299	3,20,959	10,74,210	82,221*	3,18,564	70
39.—Mint . . .	63	424	10,13,246	...	...	...	18,45,287	...	...	71
TOTAL			20,78,583	1,580	3,299	3,20,959	20,19,497	82,221	3,18,564	72
H.—Civil Works—										
41.—Civil Works . . .	66	433	1,82,37,656	15,18,988	3,04,683	1,52,110	6,90,149	9,98,736	...	73
J.—Miscellaneous—										
43A.—Famine Relief . . .	70	467	525	...	...	...	...	...	...
44.—Territorial and Politi- cal Pensions . . .	71	473	1,52,214	37,530	52,675	5,45,324	3,76,870	6,17,115	6,42,617	74
45.—Superannuation Allow- ances and Pensions . . .	72B	481	36,74,520	76,494	4,80,120	6,20,916	17,02,301	14,96,001	7,55,631	75
46.—Stationery and Print- ing . . .	73A	489	49,83,281	1,222	1,23,041	15,644	41,599	2,710	10,471	76
47.—Miscellaneous . . .	74B	507	27,67,778	2,62,422	80,060	23,735	81,779	49,208	9,82,349	77
TOTAL			36,29,278	3,77,668	7,35,905	12,05,619	22,62,510	21,95,032	23,08,068	78
JJ.—Miscellaneous— Capital Outlay charged to Reve- nue—										
45A.—Commutation of Pensions financed from ordinary Revenues . . .	72D	484	4,19,659	...	...	...	...	...	...	79
K.—Military Services—										
48.—Army— Effective . . .	75B	519	35,88,19,421	...	...	...	...	...	...	80
Non Effective . . .	75B	519	3,54,38,591	...	...	...	...	...	...	81
49.—Marine . . .	76B	584	51,72,732	...	...	...	...	...	...	82
50.—Military Engineer Services . . .	77A	587	4,04,72,504	...	...	...	...	...	...	83
50A.—Transfers to Military Reserve Fund . . .	77B	594	13,41,222	...	...	...	...	...	...	84
TOTAL			44,72,44,470	...	...	...	...	...	...	85
M.—Extraordinary Items—										
52.—Extraordinary Pay- ments . . .	79B	601	8,062	...	...	...	...	...	...	86
TOTAL EXPENDITURE CHARGED AGAINST REVENUE . . .			69,51,79,978	1,08,11,022	3,38,61,250	2,38,70,789	9,61,68,411	1,45,28,059	1,95,31,487	87

(a) Includes Rs. 64,34,350 adjusted in India General books.
* Adjusted in India General books.

PROVINCES of *British India* and in *England* for the year ended 31st March 1930—*concl'd.*

Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Arsam.	Coorg.	TOTAL INDIA.	ENGLAND (Sterling converted into Rs. at £1 = Rs. 183.)	Exchange.	GRAND TOTAL.
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
78,60,117	65,88,456	25,24,890	24,40,137	7,55,127	24,132	32,25,60,051	20,48,70,288	15,16,465	52,89,52,799
22,12,377	81,89,877	5,78,257	4,95,981	26,18,026	288	10,15,64,749	1,23,42,435	1,02,243	11,40,09,487
...	...	...	...	8,588	...	10,56,341	1,43,221	1,189	21,00,751
...	...	...	...	...	...	44,02,937	1,41,760	1,177	46,05,874
...	...	...	...	...	...	2,37,036	44,399	337	2,81,772
...	...	...	...	...	...	17,63,598	2,26,240	1,879	19,91,712
8,762	20,003	521	2,722	13,214	...	14,44,401	84,382	805	15,45,038
...	...	...	...	...	...	19,89,647	66,497	567	20,56,711
22,21,339	82,09,880	5,78,778	4,98,703	26,34,778	288	11,34,23,704	1,30,59,434	1,08,200	12,65,91,318
2,42,909	2,65,680	84,133	92,499	30,213	1,741	35,23,550	9,12,334	7,426	44,43,160
...	...	...	...	...	...	23,58,533	1,17,812	989	29,77,334
2,42,909	2,65,680	84,133	92,499	30,213	1,741	63,81,883	10,30,106	8,415	74,20,494
69,571	76,211	1,18,355	30,429	55,275	993	2,57,63,176	63,387	507	2,58,27,070
...	...	...	...	...	...	525	358	2	885
60,594	1,42,361	38,984	3,65,338	7,043	696	30,76,361	1,21,771	960	31,99,092
7,08,367	1,49,559	2,01,666	1,01,288	62,718	181	26,89,731	2,37,14,567	1,90,145	2,65,93,443
5,855	13,593	3,107	1,838	2,069	...	46,03,921	8,69,980	7,777	54,81,678
35,972	36,124	52,041	25,63,111	32,693	...	69,67,270	18,88,957	14,014	88,70,241
8,10,288	3,41,637	2,95,798	30,39,575	1,04,523	877	1,73,30,808	2,65,95,633	2,12,398	4,41,45,339
...	...	...	...	...	...	4,19,659	...	...	4,19,659
...	...	...	...	...	...	35,88,19,421	8,91,34,993	7,41,677	44,87,46,091
...	...	...	...	...	...	3,54,38,591	4,96,97,621	3,95,340	8,55,31,552
...	...	...	...	...	...	51,72,732	30,64,857	24,563	82,62,152
...	...	...	...	...	...	4,64,72,504	4,51,444	3,778	4,69,27,726
...	...	...	...	...	...	13,41,222	...	...	13,41,222
...	...	...	...	...	...	44,72,44,470	14,23,98,915	11,65,858	59,08,03,743
...	...	...	...	...	...	6,062	...	...	6,062
4,04,224	1,54,31,844	36,01,459	60,41,348	85,79,916	28,031	93,31,35,813	88,80,23,848	30,11,843	1,32,41,71,504

No. 7.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the CENTRAL

RECEIPTS.	No. of Account.	No. of Page.	INDIA.	ENGLAND. (Sterling converted into Rs. at £1 = Rs. 15½.)	TOTAL.
			R	R	R
Revenue (as per Account No. 5)	5	33	1,27,59,79,753	5,24,67,457	
Exchange added to Revenue			4,07,892	...	
TOTAL .			1,27,43,87,645	5,24,67,457	1,32,68,55,102
Excess of Revenue over Expenditure charged to Revenue .					26,83,598
Railway Capital not charged to Revenue— Capital contributed by Railway Companies and Indian States towards outlay on State Railways	25A	166	2,43,676	...	2,43,676
N.—Public Debt incurred— Permanent Debt :— <i>Sterling Debt—</i> 6 per cent. Bonds 5½ per cent. Stock 4½ per cent. Stock	82	619	...	7,92,00,000 (a) 17,89,981 (b) 18,20,846	
<i>Rupee Debt—</i> 5 per cent. (Loan), 1939-44 5 per cent. Bonds, 1935			29,11,23,000 8,10,49,100	... ...
TOTAL .			37,24,72,100	8,28,10,827	45,52,82,927
NET .					20,39,57,284
Floating Debt— <i>Treasury Bills :—</i> Issued to Public Issued to Paper Currency Reserve <i>India Bills</i> Other Temporary Loans	82	619	64,73,75,000 56,48,00,000 ... 12,00,00,000	... ... 16,00,00,000 ...	
TOTAL .			1,33,21,75,000	16,00,00,000	1,49,21,75,000
NET .					30,10,65,000
Carried over .			2,97,92,78,421	29,52,78,284	3,27,45,56,705

(a) Represents discount written off to Revenue in the year. Under the system of discount adjustment adopted in respect of the 5½ and 4½ per cent. sterling loans, the nominal amounts of debt created were shown in Account No. 82, and the actual cash receipts credited in this Account, the difference representing discount being written off to Revenue by a series of book adjustments extending over the currency of the loans.

(b) Includes Rs. 18,20,444 on account of discount in respect of 4½ per cent. stock issued in November 1922, May 1923, January 1928 and January 1929.

GOVERNMENT in India and in England for the year ended 31st March 1930.

DISBURSEMENTS.	No. of Account.	No. of page.	INDIA.	ENGLAND Sterling converted into Rs at £1 = Rs 13½.)	TOTAL.
Expenditure (as per account No. 6)	6	39	R 93,31,35,813	R 38,80,23,848	R
Exchange charged as Expenditure			30,11,843	...	
TOTAL			93,41,47,656	38,80,23,848	1,32,41,71,504
Railway, Irrigation, Posts and Telegraphs and other Capital Outlay not charged to Revenue—					
AA. —Capital Outlay on Security Printing Press	20-B	126	22,754	...	22,754
BB. —Construction of State Railways— Commercial	25	154	(r) 12,94,87,006	16,95,03,205	29,89,90,271
Strategic			28,43,404	...	28,43,404
CC. —Construction of Irrigation, etc., Works	34	217	2,99,477	...	2,99,477
DD. —Capital Outlay on Posts and Telegraphs— Indian Posts and Telegraphs Department	40-A	273	(b) 28,30,422	5,77,431	34,07,853
Indo-European Telegraph Department	41-B	285	(c) —2,14,148	1,13,934	—1,00,514
FF. —Capital Outlay on Vizagapatnam Port	51-D	358	(d) 31,17,539	4,57,179	35,75,018
Capital Outlay on Light Houses and Light Ships	51-G	361	(g) —3,20,553	3,33,384	12,821
GG. —Currency Capital Outlay	62-B	422	(e) 29,992	38,640	68,632
HH. —Initial Expenditure on New Capital at Delhi	67	431	(f) 67,68,042	5,04,197	72,72,239
JJ. —Miscellaneous— Payment of Commuted Value of Pensions	72-D	434	38,03,433	...	38,08,683
N.—Public Debt Discharged—					
Permanent Debt—					
<i>Sterling Debt—</i>					
7 per cent. Stock . . . . .			...	4,080	
State Railway Annuities . . . . .			...	1,98,94,808	
State Railway Sinking Funds . . . . .			...	26,66,667	
Redemption of liabilities assumed in respect of British Government 5 per cent. War Loan (1929-47) . . . . .			..	...
<i>Rupee Debt—</i>					
6 per cent. Bonds, 1927	82	619	3,34,600	..	
6 per cent. Bonds, 1926			1,43,900	..	
6 per cent. Bonds, 1932			4,85,60,200	..	
6 per cent. Bonds, 1931			3,94,02,000	..	
6 per cent. Bonds, 1930			13,51,06,200	..	
5½ per cent. War Bonds, 1928			15,49,725	..	
Other 5½ per cent. War Bonds			1,81,525	..	
5 per cent. War Loan, 1929-47			5,37,000	...	
5 per cent. Loan, 1943-53			28,00,000	..	
4 per cent. Terminable Loan			8,600	..	
3½ per cent. Loans			1,358	...	
3 per cent. Loans			(A) 74,700	...	
TOTAL NET			22,87,60,088	2,25,65,555	25,13,25,643
Floating Debt—					
Treasury Bills—					
Issued to Public	82	619	32,00,50,000	..	
Issued to Paper Currency Reserve			8,41,60,000	...	
India Bills			12,00,00,000	8,00,00,000	
Other Temporary Loans . . . . .			...	...
TOTAL NET			1,11,11,10,000	8,00,00,000	1,19,11,10,000
Carried over			2,42,48,90,412	86,21,17,373	3,08,68,07,785

(a) Includes Rs. 11,70,735 on account of exchange on sterling transactions

(b) Includes Rs. 5,148 representing exchange on Sterling transactions.

(c) Includes Rs. 1,052 " "

(d) Includes Rs. 4,938 " "

(e) Includes Rs. 135 " "

(f) Includes Rs. 4,213 " "

(g) Includes Rs. 2,724 " "

(h) Discharge due to the conversion of 8 per cent. loans into 5½ per cent. loans (vide note (b), page 617).

No. 7.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the CENTRAL

RECEIPTS.	No. of Account.	No. of page.	INDIA.	ENGLAND (Sterling converted into Rs. at £1=Rs. 16½).	TOTAL
			R	£	£
Brought forward	...	...	2,07,92,78,421	27,52,78,281	3,27,15,56,706
O.—Unfunded Debt—					
Deposits of Service Funds	85	625	9,51,631	20,08,598	
Post Office Cash Certificates	86	625	7,10,00,711	...	
Savings Bank Deposits	86	623	37,42,94,272	5,67,55,085	
TOTAL			44,68,46,614	5,87,61,683	50,56,08,297
NET					13,04,22,471
P.—Deposits and Advances—					
Provincial Loans Fund	86A	633	31,02,91,655	.	
Posts and Telegraphs Depreciation Fund	40 I) & 41(I)	282 & 202	42,45,496	...	
Railway Depreciation Fund	27B	173	12,59,42,103	...	
Deposits of Local Funds	88	636	27,55,12,817	...	
Appropriation for Reduction or Avoidance of Debt —					
Sinking Funds for Central Loans	89	638	1,60,15,029	...	
Other Appropriations	App. A	...	4,37,69,000	...	
Sinking Fund Investment Account	89	638	10,16,829		
Sinking Funds for Loans granted to Local Bodies, etc.	89A	639	4,11,516	...	
Gold Standard Reserve	} App. A	{	...	90,58,22,524	
Gold Standard Reserve—Revenue Equalisation Fund . . . . .			..	59,02,788	
Paper Currency Reserve . . . . .			..	40,89,64,918	
Deposits of Branch Line Companies	90	641	3,73,725	...	
Road Development Fund	89-B	640	1,07,26,759	...	
Departmental and Judicial Deposits	93	650	87,28,30,303	..	
Advances	} App. A 94	{	30,04,37,304	1,74,526	
Discount Sinking Fund			29,27,000	...	
Suspense			2,38,56,749	—14,91,845	
Exchange on Remittance Accounts			31,06,375	...	
Miscellaneous			32,66,826	1,51,20,138	
Military Reserve Fund	77E	594	13,41,222	...	
TOTAL			1,99,66,70,708	1,33,44,93,049	3,33,11,63,757
NET					
Carried over			5,42,27,95,743	1,68,85,83,016	7,11,13,28,759

GOVERNMENT in *India* and in *England* for the year ended 31st March 1930—*contd.*

Disbursements.	No. of Account.	No. of page	INDIA.	ENGLAND (Sterling converted into Rs. at £1 = Rs. 18½)	TOTAL
			₹	₹	₹
Brought forward .			2,42,46,90,412	66,21,17,373	3,08,68,07,785
O.—Unfunded Debt—					
Special Loans	83	624	30,600	..	
Deposits of Service Funds	85	625	14,19,212	56,539	
Post Office Cash Certificates	86	623	4,45,76,963	.	
Savings Bank Deposits	86	628	29,84,27,545	3,06,66,867	
TOTAL .			84,44,62,020	3,07,23,206	87,51,85,226
NET .					0
P.—Deposits and Advances—					
Provincial Loans Fund	86A	633	31,01,34,319	...	
Posts and Telegraphs Depreciation Fund	40-I & 41-1	282 & 292	2,66,914	...	
Railway Depreciation Fund	27B	173	11,76,18,314	...	
Railway Reserve Fund	27-C	175	2,08,21,706	...	
Deposits of Local Funds	88	636	27,58,14,120	...	
Appropriation for Reduction or Avoidance of Debt—					
Sinking Fund for Central Loans	89	638	33,34,843	...	
Sinking Fund Investment Account	89	638	42,819	...	
Gold Standard Reserve	App. A	...	...	90,58,13,105	
Gold Standard Reserve—Revenue Equalisation Fund . . . . .			..	58,47,263	
Paper Currency Reserve . . . . .			...	40,80,64,918	
Deposits of Branch Line Companies	90	641	2,36,691	...	
Departmental and Judicial Deposits	93	650	89,29,11,473	...	
Advances	App. A	...	31,16,09,941	1,44,572	
Discount Sinking Fund			1,77,59,207	...	
Gain or Loss on revaluation, sale, transfer, etc., of assets of Paper Currency Reserve			6,18,79,236	...	
Suspense	App. A	...	51,46,033	7,46,127	
Miscellaneous			31,565	1,52,04,306	
TOTAL .			2,01,76,07,237	1,33,67,19,792	3,35,43,27,029
NET .					2,31,63,272
Carried over .			4,78,67,60,269	2,02,95,60,371	6,81,63,20,640

No. 7.—ACCOUNT of the RECEIPTS and DISBURSEMENTS of the CENTRA

RECEIPTS.	No. of Account.	No. of Pages.	INDIA.	ENGLAND (Sterling converted into Rs at £1 = Rs. 16½).	TOTAL.
			₹	₹	₹
Brought forward			5,42,27,95,743	1,68,85,33,016	7,11,13,28,759
Q.—Loans and Advances by the Central Government—					
Advances to Provincial Loans Fund	95	680	7,00,93,071	...	
Other Loans and Advances	95	680	80,27,526	...	
TOTAL			7,81,25,597	...	7,81,25,597
NET					0
T —Remittances —					
I.—Remittances within India—					
Inland Money Orders	App. A	...	98,70,69,750	...	
Net Receipts by Civil Treasuries from—					
Railways			2,25,26,280	...	
Posts and Telegraphs			55,03,174	...	
Net Receipts from Civil Treasuries by—					
Army and Military Engineer Services (including Marine)			38,02,34,050	...	
II.—Remittances between England and India—					
(i) Remittance Account	97	675	2,25,13,497	4,79,46,828	
(ii) Purchases and Sales of Sterling and other Transfers —					
Sterling purchased in India	98	677	...	20,28,66,667	
Transfers through the Paper Currency Reserve	App. A	{	5,22,70,003	15,76,62,266	
Sale of Silver . . . . .			...	5,20,76,781	
TOTAL			1,47,01,22,054	46,05,52,542	1,93,06,74,596
NETS C.P.					0
V.—Balances of Provincial Governments . . . . .			...	...	...
NET					0
Total Receipts			6,97,10,43,394	2,14,90,85,558	9,12,01,28,952
I.—Opening Balance	99	679	9,20,46,097	(a) 6,99,30,608	16,19,82,705
GRAND TOTAL			7,06,30,89,491	2,21,90,22,226	9,28,21,11,717

(a) Of this amount, £3,042 represents funds of the Gold Standard Reserve.

GOVERNMENT in *India* and in *England* for the year ended 31st March 1930—*concl'd.*

DISBURSEMENTS.	No. of Account.	No. of page.	INDIA.	ENGLAND. (Sterling con- verted into Rs. at £1= Rs. 13½).	TOTAL.
			₹	₹	₹
Brought forward .			4,78,87,60,269	2,02,95,60,371	6,81,63,20,640
Q.—Loans and Advances by the Central Govern- ment—					
Advances to Provincial Loans Fund	95	660	12,05,25,000	...	
Other Loans and Advances	95	661	2,96,12,013	...	
TOTAL .			15,01,37,013	...	15,01,37,013
NET					7,20,11,416
T.—Remittances—					
I.—Remittances within India—					
Inland Money Orders	App A.	...	98,80,88,406	...	
Other Local Remittances			9,50,043	...	
Other Departmental Accounts			5,46,247	..	
Net Payments into Civil Treasuries by—					
Railways			2,27,09,489	...	
Posts and Telegraphs			55,40,145	...	
Net Issues from Civil Treasuries to—					
Army and Military Engineer Services (including Marine)			38,25,14,100	...	
II.—Remittances between England and India—					
(i) Remittance Account	97	675	5,39,04,032	1,66,58,809	
(ii) Purchases and Sales of Sterling and other Transfers—					
Sterling purchased in India	98	677	20,28,86,667	...	
Transfers through the Paper Currency Reserve	App. A.	...	13,76,62,266	5,22,70,003	
Sale of Silver			5,20,76,781	...	
TOTAL .			1,86,68,58,190	6,89,28,812	1,93,57,87,008
NET .			...	...	51,12,412
V.—Balances of Provincial Governments .	App. A	...	17,00,386	3,53,75,800	3,70,75,696
NET .	...	...	...	...	3,70,75,696
Total Disbursements .			6,80,54,55,814	2,19,38,64,543	8,99,93,20,357
W.—Closing Balance	99	679	25,76,33,877	(b) 8,51,57,683	34,27,91,860
GRAND TOTAL .			7,06,30,89,491	2,21,90,22,226	9,28,21,11,717

(b) Of this amount, £3,748 represents funds of the Gold Standard Reserve.

XXII.—Medical	56	8,47,934	14,21,941	11,76,698	2,39,514	7,26,673	3,46,887	4,978	2,45,005	78,169	2,02,557	8,708	5,99,124
XXIII.—Public Health	57	2,59,638	11,74,368	1,81,629	8,61,282	2,11,531	2,86,339	29	73,416	67,793	97,294	...	2,68,819
XXIV.—Agriculture	58	2,14,341	3,54,585	6,08,464	6,71,503	12,23,676	1,27,026	3,162	2,73,285	3,79,931	1,40,293	84	40,93,450
XXV.—Industries	59	7,86,124	4,307	6,74,795	1,84,947	1,04,312	8,980	...	8,13,400	30,144	4,804	...	21,11,263
XXVI.—Miscellaneous Departments	61	6,00,675	1,80,205	23,007	72,597	4,08,70	1,91,430	...	2,007	65,737	6,980	1,186	15,51,654
TOTAL	...	74,94,611	1,21,61,182	62,40,784	18,47,145	40,22,827	51,88,818	79,843	31,41,843	22,44,425	12,70,939	57,027	4,71,29,434
H.—Civil Works.													
XXX.—Civil Works	65 A	11,51,701	20,33,704	5,24,808	3,28,363	7,00,609	8,81,795	51,015	6,45,562	5,08,909	4,47,573	35,954	73,08,253
XXXI.—Bombay Development Scheme	66 G	...	32,58,850	...	...	...	...	...	...	...	...	...	23,58,850
TOTAL	...	11,51,701	52,92,644	5,24,808	3,28,363	7,00,609	8,81,795	51,095	6,45,562	5,08,909	4,47,573	35,954	1,05,67,103
J.—Miscellaneous													
XXXII.—Transfers from Famine Relief Fund	87	...	50,43,709	47,212	...	4,43,860	...	...	8,00,000	24,14,060	...	...	87,48,841
XXXIII.—Receipts in aid of Superannuation	72 A	4,34,868	23,10,061	1,13,166	5,02,818	3,54,373	2,20,733	...	1,27,293	1,03,033	16,545	2,320	41,85,330
XXXIV.—Stationery and Printing	73	2,94,084	4,28,278	5,44,059	4,75,080	3,04,074	1,94,388	775	2,58,110	75,013	46,260	1,249	23,60,270
XXXV.—Miscellaneous	74 A	14,85,434	5,12,416	9,95,273	18,07,417	24,68,163	1,65,408	30,57,902	8,39,499	4,29,430	1,61,724	4,272	1,10,28,178
TOTAL	...	22,15,696	82,92,504	17,03,610	27,85,315	35,71,470	5,20,529	30,58,677	20,24,402	30,21,536	2,24,639	7,841	2,71,22,619
L.—Provincial Contributions, etc.													
XXXIX.—Contributions to the Central Government by Provincial Governments	78	...	...	...	...	...	...	...	...	...	...	...	...
XXXIX-A. } Miscellaneous Adjustments between the Central and Provincial Governments	79	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	...	...	...	...	...	...	...	...	...	...	...	...	...
M.—Extraordinary items.													
XL.—Extraordinary Receipts	79A	...	3,55,938	5,06,240	...	73,23,870	2,61,728	...	...	34,234	...	...	84,85,015
XL-A.—Transfers from Revenue Reserve Fund	79C	...	...	...	...	15,00,010	2,61,728	...	...	...	...	...	15,00,000
TOTAL	...	...	3,55,938	5,06,240	...	88,23,870	2,61,728	...	...	34,234	...	...	99,85,015
Total Revenue in India	...	18,08,77,065	15,91,42,304	11,35,89,584	12,98,34,281	11,27,77,532	10,30,76,593	54,57,762	5,94,54,509	5,28,18,075	2,71,93,951	15,64,898	94,57,86,494
REVENUE IN ENGLAND CONVERTED INTO RS. AT £1 = RS. 13½ (for details see Account No. 4-A.)	...	10,167	10,206	...	26,524	...	6,604	563	...	5,482	838	7,472	6,694
Exchange on ditto (c)	...	82	115	...	217	...	57	7	...	35	8	90	168
Total Revenue of Provincial Government	...	18,08,87,264	15,91,52,625	11,35,87,326	12,98,61,022	11,27,18,630	10,30,83,314	54,58,332	5,94,53,741	5,28,23,592	2,71,94,797	15,72,400	94,57,93,296

(a) For distribution between Major heads, see the relative subsidiary Accounts.

No. 9.—ACCOUNT of the EXPENDITURE of the several PROVINCIAL GOVERNMENTS in India and in England for the year ended 31st March 1930.

HEADS OF EXPENDITURE.	DETAILS OF SUBSIDIARY ACCOUNTS.		Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	BURMA.		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Total Provincial Governments.	
	No. of Acct.	Page.						Government of Burma.	Shan States and Federation.						
EXPENDITURE IN INDIA.															
A.—Direct Demands on the Revenue—															
5.—Land Revenue	18 A	115	28,39,015	66,08,431	45,09,250	92,62,180	40,87,314	61,78,127	56,830	25,72,593	28,91,260	20,55,281	83,712	4,11,42,998	
6.—Excise	19 A	121	45,18,714	44,25,049	22,25,927	13,26,410	13,72,566	22,59,058	86,549	18,33,309	11,42,647	9,14,828	11,419	2,01,16,466	
7.—Stamps	20 A	125	7,67,276	2,64,915	6,22,531	3,40,610	3,45,759	1,59,365	255	2,52,840	1,69,685	63,619	2,504	29,89,359	
8.—Forests	21 A	131	43,81,358	43,37,159	15,47,923	32,52,976	24,73,215	65,04,242	4,97,366	7,61,703	38,63,956	20,42,964	2,21,165	2,98,72,824	
9.—Registration	22 A	135	29,08,057	6,04,382	22,12,653	4,97,052	99,107	1,87,639	711	6,48,919	2,22,761	1,74,495	1,967	76,17,743	
9A.—Scheduled Taxes	22 C	137	...	20,731	15,000	...	...	3,469	...	...	...	...	...	39,200
TOTAL			1,54,14,420	1,63,10,667	1,11,33,284	1,46,79,228	83,77,951	1,52,91,900	6,41,711	60,69,861	82,89,709	52,50,587	3,19,767	10,17,78,585	
AA.—Forest and other Capital Outlay charged to Revenue—															
8-A.—Forest Capital Outlay	21 B	132	4,30,699	2,22,021	1,16,684	1,34,436	4,95,231	7,69,313	38,195	1,40,596	1,11,550	1,77,310	90,282	27,21,337	
B.—Railway Revenue Account—															
10A.—State Railways:															
Interest on Debt	28	177	..	..	..	7,715	...	..	...	...	...	48,274	...	55,989
11.—Subsidized Companies	30	181	...	..	..	5,000	...	...	...	...	...	8,911	..	13,911
12A.—Miscellaneous Railway Expenditure	31A	184	..	...	...	...	...	..	..	...	...	2,197	...	2,197

14.—Works for which Capital Accounts are kept—													
33	215	(b)	(a)	18,23,008	96,92,724	1,26,13,904	22,25,517	...	20,45,897	26,80,488	...	...	4,49,14,015
Interest on Debt													
38	263	62,38,904	17,16,279	13,47,133	83,002	5,32,656	9,32,106	5,043	3,03,964	2,10,713	90,088	10,938	1,04,70,816
15.—Other Revenue Expenditure financed from Ordinary Revenues.													
33	233	...	17,02,294	1,000	...	...	...	...	...	...	...	...	17,03,294
15 (1).—Other Revenue Expenditure financed from Famine Relief Fund													
TOTAL													
		1,12,65,749	1,12,24,215	31,71,131	97,75,726	1,31,46,560	31,57,623	5,043	23,49,801	28,91,201	90,088	10,938	5,70,88,125
60.—Irrigation, etc., Capital Outlay (charged to Revenue)—													
16.—Construction of Irrigation, etc., Works—													
34	229	11,05,381	...	2,41,803	—3,64,419	...	4,46,912	...	—782	68,356	...	...	14,97,060
B.—Finance and for Ordinary Revenues													
		11,05,381	...	2,41,802	—3,61,419	...	4,46,912	...	—782	68,356	...	...	14,57,050
TOTAL													
		2,89,16,249	2,77,56,393	1,46,62,701	2,42,37,686	2,20,19,762	1,98,65,749	6,79,049	85,59,036	1,13,60,816	55,77,307	4,20,887	16,31,57,194
Carried over													

(a) Includes Rs. 3,74,000 met from Famine Relief Fund.
(b) Includes credit of Rs. 203 on account of recovery of interest on private jobs undertaken by the Gaurery Muttur Project.

No. 10.—ACCOUNT of the RECEIPTS of the several PROVINCIAL GOVERNMENTS, showing

RECEIPTS.	DETAILS OF SUBSIDIARY ACCOUNTS.		Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Item No.
	No. of Acct.	P a c e.					
			R	R	R	R	
Revenue as per Account No. 8	8	47	18,08,87,254	15,91,52,625	11,35,87,329	12,98,61,022	1
P.—Deposits and Advances—							
Famine Relief Fund	87	634	4,91,230	10,73,411	61,336	8,38,082	2
Appropriation for Reduction or Avoidance of Debt:—							
Sinking Funds for Provincial Loans	89	638	...	14,67,919	...	26,18,946	3
Other Appropriations	App. A	...	32,50,176	8,36,887	6,78,862	...	4
Sinking Funds for loans granted to Local Bodies, etc.	89A	639	...	...	...	...	5
Depreciation Reserve Funds of Commercial Concerns	93	651	17,301	...	...	...	6
Depreciation Reserve Fund—Forest Tramway	93	651	...	...	...	...	7
Depreciation Reserve Fund—Government Presses	93	651	1,32,097	58,364	1,38,089	16,247	8
Transfers from Famine Relief Fund	87	634	...	23,39,000	...	...	9
Revenue Reserve Fund	94A	658	...	...	...	...	10
Suspense	App.	...	1,52,953	46,436	...	...	11
Miscellaneous	App.	...	...	...	...	60,200	12
TOTAL			47,43,762	61,22,017	8,78,287	35,28,475	13
R.—Loans and Advances by Provincial Governments	96	667	50,36,279	1,03,13,880	11,28,029	94,32,024	14
S.—Advances from Provincial Loans Fund	86A	631	96,00,000	10,80,89,071	16,00,000	2,57,63,000	15
Advances from the Government of India . . . . .		...	...	...	...	...	16
Total Provincial Receipts			20,02,67,295	28,36,77,593	11,71,93,645	16,85,84,591	17
Opening Balance, 1st April 1929			6,32,26,099	2,71,76,034	2,23,09,021	21,71,245	18
GRAND TOTAL			26,34,93,394	31,08,53,627	13,95,02,666	17,07,55,836	19

the AMOUNTS received on each ACCOUNT for the year ended the 31st March 1930.

Item No.	Government of Punjab.	BURMA.		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Total Provincial Governments.
		Government of Burma.	Shan States Federation.					
	₹	₹	₹	₹	₹	₹	₹	₹
1	11,27,18,880	10,30,83,314	54,58,332	5,94,53,741	5,28,23,392	2,71,94,797	15,72,460	94,57,93,296
2	85,022	...	...	4,38,123	7,84,767	...	...	37,69,971
3	1,28,866	...	...	...	...	...	...	42,10,731
4	5,27,567	4,10,574	...	45,369	2,16,978	...	...	65,66,413
5	...	...	...	...	352	...	...	352
6	...	8,10,500	...	...	...	...	...	8,27,301
7	...	...	...	...	56,522	...	...	56,522
8	49,759	77,471	...	...	37,886	10,438	...	5,21,401
9	...	...	...	12,43,272	78,60,987	...	...	1,17,43,259
10	43,590	...	...	...	...	...	...	43,590
11	2,26,761	...	...	...	21	584	...	4,23,760
12	1,18,009	...	...	...	...	...	...	1,78,209
13	11,79,574	12,98,545	...	17,24,764	89,57,513	11,072	...	2,84,44,009
14	29,44,317	23,57,978	24,229	11,39,080	15,41,696	2,46,535	...	3,41,64,117
15	2,00,00,000	55,30,000	...	...	73,12,000	2,00,000	...	17,80,64,071
16	...	...	5,00,000	...	...	...	...	5,00,000
17	13,63,42,721	11,22,39,837	59,82,561	6,23,17,555	7,06,34,861	2,76,52,404	15,72,460	1,18,60,65,493
18	31,84,975	1,04,60,014	23,03,792	1,71,88,826	1,70,64,228	71,95,431	6,02,511	17,30,91,176
19	14,00,27,696	12,27,08,851	34,86,353	7,95,06,411	8,76,99,020	3,45,47,835	21,74,971	1,39,00,56,639

No. 11.—ACCOUNT of the DISBURSEMENTS of the several PROVINCIAL GOVERNMENTS

DISBURSEMENTS	DETAILS OF SUBSIDIARY ACCOUNTS.		Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Item No.
	No. of Acct.	Page.					
Expenditure charged against Revenue—			R	R	R	R	
As per Account No. 9	9	51	16,84,78,581	15 80,79,784	11,83,63,678	12 83,20,600	1
Forest, Irrigation and other Capital Outlay not charged to Revenue—							
AA.—52A.—Capital Outlay on Forests	21B	132	—2,46,979	...	...	...	2
CC.—55.—Construction of Irrigation, etc., Works	34	229	91,54,343	3,03,23,400	19 72,080	1,42,61 922	3
FF.—56A.—Capital Outlay on Improvement of Public Health	57B	392	...	5,96,347	...	67,298	4
56B.—Capital Outlay on Agricultural Improvements	58B	398	...	...	..	—7	5
56C.—Capital Outlay on Industrial Development	59B	404	2,17,502	...	...	..	6
HH.—58.—Capital Outlay on Hydro-Electric Scheme	67G	455	9,01,859	...	...	...	7
59.—Bombay Development Scheme	68	459	...	—1,77,099	..	...	8
60.—Civil Works	69	461	75,378	44,10,304	25,30,840	52,30,630	9
J.J.—60A.—Other Provincial Works not charged to Revenue	74D	510	...	3,87	...	24,267	10
60B.—Payments of Commuted Value of Pensions	72D	484	—1,28,109	12,24,527	..	2,23,373	11
TOTAL . . . . .	..	..	99,73,797	8,63,87,856	45,03,820	1,98,07,492	12
N.—Public Debt Discharged.	82A	620	...	..	...	60,200	13
P.—Deposits and Advances—							
Famine Relief Fund	87	634	..	76,90,111	47,212	..	14
Appropriation for Reduction or Avoidance of Debt:—							
Sinking Fund for Provincial Loans	89	638	...	12,288	...	60,200	15
Sinking Fund Investment Account	89	638	...	14,56,979	..	25 41 213	16
Depreciation Reserve Fund of Commercial Concerns	93	651	12,424	...	..	...	17
Depreciation Reserve Fund—Government Presses	93	651	86,896	37,212	83,322	...	18
Transfers to Famine Relief Fund—Repayment of advances	87	634	...	2,00,065	...	...	19
Revenue Reserve Fund	94A	658	...	...	...	...	20
Suspense	App.	...	...	1,07,347	11,023	...	21
Miscellaneous	App	...	...	3,66,714	...	...	22
TOTAL . . . . .	..	..	99,320	98,70,710	1,11,507	26 01 403	23
R.—Loans and Advances by Provincial Governments	96	667	60,75,457	49,08,277	13,36,749	71,09,859	24
S.—Advances from Provincial Loans Fund	86A	633	2 51,60 412	7,71,06,928	8,78,832	1,48,85,852	25
Total Provincial Disbursements			20,97,87,567	25,63,53,061	12,00,24,676	16 77,85,416	26
Closing Balance, 31st March, 1930			(a) 5,37,05,827	(b) 2,45,00,566	(c) 1,94,77,990	(d) 29,70,420	27
GRAND TOTAL			26,34,93,394	31,08,53,627	13,95,02,666	17,07,55 836	28

(a)	Includer Rs.	49,85,928
(b)	" "	1,04,27,078
(c)	" "	12,65,872
(d)	" "	29,70,419
(e)	" "	17,85,911
(f)	" "	42,87,748
(g)	" "	47 12,642
		3,01,00,200

on account of

showing the AMOUNTS paid on each ACCOUNT for the year ended 31st March 1930.

Item No.	Government of Panjab.	Bihar.		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Total Provincial Governments.
		Government of Bihar.	Sanitation and Public Health.					
	R	R	R	R	R	R	R	R
1	11,32,23,380	10,98,66,773	51,68,678	6,09,41,918	5,42,46,757	2,97,71,728	15,35,281	93,80,27,164
2	...	...	...	...	40,146	88,254	...	-1,09,579
3	76,25,581	6,84,130	...	...	22,04,442	...	...	6,62,26,810
4	...	...	...	...	...	...	...	6,62,645
5	...	...	...	...	...	...	...	-7
6	...	...	...	...	...	...	...	2,17,302
7	47,82,350	...	...	...	...	...	...	58,84,189
8	...	...	...	...	...	...	...	-1,77,009
9	...	...	5,67,508	...	3,54,136	2,72,687	...	1,37,47,400
10	...	...	...	...	...	...	...	28,144
11	9,95,833	20,98,661	...	-12,701	11,95,624	50,552	...	56,45,760
12	1,31,00,744	27,80,800	5,67,508	-12,701	41,03,345	4,11,493	...	9,19,26,655
13	1,29,500	...	...	...	...	...	...	1,89,700
14	4,43,830	...	...	20,43,272	1,02,75,047	...	...	2,04,99,502
15	1,80,607	...	...	...	...	...	...	2,03,095
16	...	...	...	...	...	...	...	39,98,192
17	...	1,27,000	...	...	...	...	...	1,39,124
18	80,314	70,738	...	...	33,919	1,438	...	3,93,920
19	...	...	...	1,69,602	4,67,800	...	...	8,37,527
20	15,00,000	...	...	...	...	...	...	15,00,000
21	1,394	...	...	74,667	...	...	...	1,94,421
22	...	...	...	...	...	...	...	3,66,714
23	21,56,175	1,97,738	...	22,87,541	1,07,22,906	1,428	...	2,81,38,814
24	77,45,998	19,85,463	20,000	12,74,718	51,60,820	30,64,204	...	3,85,31,685
25	5,27,567	4,89,031	...	45,369	83,32,300	...	...	12,72,27,221
26	13,67,88,370	11,50,00,705	37,54,184	6,45,36,245	8,29,26,191	3,32,48,953	15,35,281	1,22,40,41,189
	(a) 32,39,526	71,08,145	27,32,169	(b) 1,49,69,566	(g) 47,72,888	15,98,882	6,59,690	13,60,15,480
27	...	...	...	...	...	...	...	...
28	14,00,27,000	12,20,08,855	84,56,353	7,95,06,411	8,76,19,029	3,48,47,835	21,74,671	1,86,00,56,169

No. 11A.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT OF MADRAS in *India* and in *England* for the year ended 31st March 1930.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS. AT £1 = RS. 13½ AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenue—						
5.—Land Revenue	28,89,015	...	41,163	...	28,80,178	...
6.—Excise	(a) 1,45,567	43,73,147	...	67,055	1,45,567	44,40,20
7.—Stamps	7,67,276	...	1,757	...	7,69,033	...
8.—Forest	43,81,358	...	1,97,939	...	45,79,297	...
9.—Registration	(a) 4,145	29,03,912	...	...	4,145	29,03,91
TOTAL .	81,37,861	72,77,059	2,40,859	67,055	83,78,220	73,44,11.
AA.—Forest and other Capital Outlay charged to Revenue—						
8A.—Forest Capital Outlay . . .	4,30,679	...	...	...	4,30,699	...
C.—Irrigation, etc., Revenue Account -						
14.—Works for which Capital accounts are kept—						
Interest on Debt	60,26,845	...	...	...	60,26,845	...
15.—Other Revenue Expenditure financed from Ordinary Revenues	52,38,904	...	19,000	...	52,57,904	...
TOTAL .	1,12,65,749	...	19,000	...	1,12,84,749	...
CC.—Irrigation, etc., Capital Outlay (charged to Revenue)—						
16.—Construction of Irrigation, etc., Works—						
B.—Financed from Ordinary Revenues	11,05,881	...	...	...	11,05,881	...
E.—Debt Services—						
19.—Interest on Ordinary Debt . . .	64,42,872	...	...	...	64,42,872	...
Deduct—Amount chargeable to Forests.	1,33,939	...	...	...	1,33,939	...
„ Amount chargeable to Irrigation	60,27,107	...	...	...	60,27,107	...
„ Amount chargeable to Hydro-Electric Scheme	53,716	...	...	...	53,716	...
„ Amount chargeable to other Government Commercial Undertakings	2,51,379	...	...	...	2,51,379	...
Remainder chargeable to Ordinary Debt.	—23,189	...	...	...	—23,189	...
20.—Interest on Other Obligations . .	5,982	...	...	...	5,982	...
21.—Appropriation for Reduction or Avoidance of Debt	39,50,176	...	...	...	39,50,176	...
TOTAL .	39,32,989	...	...	...	39,32,989	...
Carried over .	2,48,72,179	72,77,059	2,59,839	67,055	2,51,32,038	73,44,114

(a) Relates to expenditure in Agency Tracts which have been declared to be Backward Tracts under Sub-section 2 of Section 52A. of the Government of India Act.

No. 11A.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT OF MADRAS in *India* and in *England* for the year ended 31st March 1930—*concl'd.*

HEADS OF EXPENDITURE.	INDIA		ENGLAND (FIRST CONVERTED INTO RS. AT £1=RS 13½ AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
Brought forward	2,48,72,179	72,77,059	2,52,859	67,053	2,51,32,038	73,44,114
F.—Civil Administration—						
22.—General Administration	2,38,42,552	5,47,476	6,89,916	10,627	2,45,12,298	5,58,103
24.—Administration of Justice	95,73,173	..	2,36,683	..	98,09,808	..
25.—Jails and Convict Settlements	30,63,080	..	62,409	..	31,22,519	..
26.—Police	1,98,33,071	..	3,87,158	..	2,02,20,224	..
27.—Ports and Pilotage	20,341	..	..	..	20,341	..
30.—Scientific Departments	2,29,542	85,908	9,920	4,002	2,39,462	90,020
31.—Education	(a) 11,55,884	2,50,42,544	9,147	2,13,799	11,65,031	2,52,61,343
32.—Medical	(b) 1,90,066	88,18,532	..	5,10,069	1,91,066	91,28,541
33.—Public Health	(b) 80,721	29,33,106	..	97,672	80,721	30,3,778
34.—Agriculture	(b) 22,799	41,19,713	..	92,634	22,799	42,11,747
35.—Industries	1,033	25,63,620	..	1,49,238	1,033	27,12,08
37.—Miscellaneous Departments	22,85,828	3,25,240	25,209	..	23,11,037	3,25,240
TOTAL	6,03,04,870	4,42,36,219	14,00,467	10,82,461	6,17,05,337	4,53,18,680
H.—Civil Works—						
41.—Civil Works	20,60,894	1,60,89,671	..	4,03,205	20,60,894	1,64,92,878
41C—Interest on Capital outlay on Hydro-Electric Schemes	53,716	..	..	..	53,716	..
TOTAL	21,14,610	1,60,89,671	..	4,03,205	21,14,610	1,64,92,878
J.—Miscellaneous—						
43.—Famine—						
A.—Famine Relief	182	..	..	..	182	..
H.—Transfers to Famine Relief Fund	2,99,818	..	..	..	2,99,818	..
45.—Superannuation Allowances and Pensions	51,68,581	..	13,04,338	..	54,73,119	..
46.—Stationery and Printing	16,16,843	3,12,472	3,73,276	..	19,90,119	3,12,472
47.—Miscellaneous	3,18,516	1,24,305	148	..	3,18,664	1,24,305
TOTAL	74,03,940	4,36,777	16,77,962	..	90,81,902	4,36,777
JJ.—Miscellaneous—Capital Outlay charged to Revenue—						
45A—Commutation of pensions financed from Ordinary Revenues	8,52,247	..	..	..	8,52,247	..
Total Expenditure as in Account No. 9	9,55,47,846	6,80,89,726	38,38,283	15,52,721	9,88,86,184	6,0,92,447
C. XIII.—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	52,67,178	..	..	..	52,67,178	..
Refunds of Revenue	9,79,961	1,68,409	..	..	9,79,961	1,68,409
AA. to JJ.—Forest, Irrigation and other Capital not charged to Revenue—						
52A.—Capital Outlay on Forests	(c) 2,46,979	..	..	..	2,46,979	..
55.—Construction of Irrigation, etc., Works	86,79,023	..	4,75,323	..	91,54,346	..
56C.—Capital Outlay on Industrial Development	2,14,051	3,251	..	..	2,14,051	3,251
58.—Capital Outlay on Hydro-Electric Scheme	7,30,255	..	1,71,604	..	9,01,859	..
60.—Civil Works	..	75,378	..	..	..	75,378
60B.—Payments of Commuted Value of Pensions	—1,28,109	..	..	..	—1,28,109	..
TOTAL	92,49,241	78,629	6,46,927	..	98,95,168	78,629
GRAND TOTAL	11,10,48,226	6,82,86,764	39,85,215	15,52,721	11,50,28,441	6,98,39,485

(a) Includes expenditure in Agency Tracts.

(b) Expenditure in Agency Tracts.

(c) Vide foot note (b) on page 182.

No. 11B.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BOMBAY in *India* and in *England* the year ended 31st March 1930.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS. AT £1 = RS. 18½ AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenue—						
5.—Land Revenue	66,08,481	...	54,747	..	66,08,478	...
6.—Excise . . . . .	...	44,25,049		35,794	...	44,60,
7.—Stamps	2,64,915	...	687	...	2,65,602	...
8.—Forest . . . . .	...	43,27,159	...	1,26,098	...	44,58,
9.—Registration . . . . .	...	6,64,382	..	9,566	...	6,73,
9A.—Scheduled Taxes	20,731	.	...	...	20,731	...
TOTAL .	68,94,077	94,16,590	55,434	1,71,458	69,49,511	95,88,
AA.—Forest and other Capital Outlay charged to Revenue—						
8A.—Forest Capital Outlay . . .	...	2,22,021	...	...	...	2,22,
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital Accounts are kept—						
Interest on Debt—						
A.—Financed from Ordinary Revenues	78,05,632	...	...	...	78,05,632	...
15.—Other Revenue Expenditure financed from Ordinary Revenues	17,16,279	..	2,150		17,18,429	..
15 (1)—Other Revenue Expenditure financed from Famine Relief Fund	17,02,291	...	...	..	17,02,291	...
TOTAL .	1,12,24,205	...	2,150	...	1,12,26,855	...
E.—Debt Services—						
19.—Interest on Ordinary Debt . .	3,44,28,262	...	...	...	3,44,28,262	.
Deduct—Amount chargeable to Forests	95,594	...	...	...	95,594	...
„ Amount chargeable to Irrigation	1,18,76,463	...	...	..	1,18,76,463	...
„ Amount chargeable to Bombay Development Scheme . . .	23,64,523	...	..	...	23,64,523	...
„ Amount chargeable to other Government Commercial Undertakings	2,23,288	..	...	...	2,23,288	...
Remainder chargeable to Ordinary Debt	1,98,68,094	...	..	...	1,98,68,094	..
20.—Interest on other obligations	96,080	..	.	...	96,080	...
21.—Appropriation for Reduction or Avoidance of Debt . . .	14,09,107	...	...	...	14,09,107	...
TOTAL .	2,18,73,281	...	...	...	2,18,73,281	...
Carried over .	8,94,91,568	96,38,611	57,584	1,71,458	8,95,49,147	98,10

Co. 11B.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT OF BOMBAY in *India* and in *England* for the year ended the 31st March 1930—*concl'd.*

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS. AT £1 = RS. 13½ AND THEN EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	₹	₹	₹	₹	₹	₹
Brought forward	3,94,91,563	96,38,611	57,584	1,71,453	3,95,49,147	98,10,069
I.—Civil Administration—						
22.—General Administration	2,22,27,103	1,58,644	4,85,041	..	2,27,12,144	1,58,644
24.—Administration of Justice	76,31,329	..	1,94,270	..	77,25,599	..
25.—Jails and Convict Settlements	24,36,898	..	38,278	..	24,75,176	..
26.—Police	1,75,95,366	..	4,35,953	..	1,80,31,319	..
27.—Ports and Pilotage	23,178	..	..	..	23,178	..
30.—Scientific Departments	..	86,026	..	..	..	86,026
31.—Education	6,84,489	1,99,30,201	2,444	1,68,453	6,86,933	2,00,98,654
32.—Medical	(a) 5,795	54,22,720	..	2,12,654	5,795	56,35,374
33.—Public Health	..	29,08,883	..	72,831	..	29,81,714
34.—Agriculture	..	30,41,301	..	50,277	..	30,91,578
35.—Industries	..	1,06,020	..	3,331	..	1,09,351
37.—Miscellaneous Departments	4,28,735	23,667	6,605	9	4,35,340	23,676
TOTAL	5,19,32,893	3,16,77,462	11,62,591	5,07,555	5,20,95,484	3,21,85,017
II.—Civil Works—						
41.—Civil Works	3,88,092	1,08,22,139	..	3,47,652	3,88,092	1,11,69,791
42.—Bombay Development Scheme	28,15,812	..	..	..	28,15,812	..
TOTAL	32,03,904	1,08,22,139	..	3,47,652	32,08,904	1,11,69,791
III.—Miscellaneous—						
43.—Famine—						
A.—Famine Relief	5,96,628	..	..	..	5,96,628	..
45.—Superannuation Allowances and Pensions	56,52,497	..	16,50,560	..	73,03,057	..
46.—Stationery and Printing	11,97,077	1,76,392	1,49,854	..	13,46,931	1,76,392
47.—Miscellaneous	3,29,459	3,10,269	2,752	884	3,32,211	3,11,158
TOTAL	77,75,661	4,86,661	18,03,166	884	95,78,827	4,87,545
Total Expenditure as in Account No. 9	10,14,04,021	5,22,24,873	30,23,341	10,27,549	10,44,27,362	5,86,52,422
IV.—XIII.—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	63,97,042	..	..	..	63,97,042	..
—Provincial contributions etc.—						
51A.—Miscellaneous adjustments between Central and Provincial Governments	3,011	..	..	..	3,011	..
Surplus of Revenue	8,28,921	7,26,489	..	..	8,28,921	7,26,489
C. to J.J.—Irrigation and other Capital Outlay not charged to Revenue—						
55.—Construction of Irrigation, etc., Works	2,90,05,646	..	13,17,754	..	3,03,23,400	..
56A.—Capital outlay on Improvement of Public Health	..	5,96,347	..	..	..	5,96,347
59.—Bombay Development Scheme	—2,15,453	..	38,354	..	—1,77,099	..
60.—Civil Works	..	44,16,304	..	..	..	44,16,304
60A.—Other Provincial Works not charged to Revenue	3,877	..	..	..	3,877	..
60B.—Payments of Commuted Value of Pensions	12,24,527	..	..	..	12,24,527	..
TOTAL	8,00,18,597	50,12,651	13,56,108	..	3,13,74,705	50,12,651
GRAND TOTAL	13,86,51,592	5,83,64,013	43,79,449	10,27,549	14,30,81,041	5,93,91,502

(a) Represents grants to the Bombay Medical Council which has been classified as 'Reserved'.

No. 11 C.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT OF BENGAL in *India* and in *England* for the year ended 31st March 1930.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS. AT £1=RS. 15 AND THEN EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
A.—Direct Demands on the Revenue—	R	R	R	R	R	R
5.—Land Revenue	45,09,250	...	47,440	...	45,56,699	...
6.—Excise	(a) 46,219	21,79,708	..	5,962	46,219	21,85,67
7.—Stamps	6,22,531	...	..	...	6,22,531	...
8.—Forest	15,47,923	...	71,873	..	15,19,796	...
9.—Registration	(a) 4,570	22,08,083	..	..	4,570	22,08,08
9A.—Scheduled Taxes	15,000	..	..	...	15,000	...
TOTAL	67,15,493	43,87,701	1,19,322	5,962	68,64,815	43,93,71
AA.—Forest and other Capital Outlay charged to Revenue—						
8A.—Forest Capital Outlay	1,16,684	...	...	...	1,16,684	..
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital accounts are kept— Interest on Debt	18,23,008	..	..	..	18,23,008	...
15.—Other Revenue Expenditure financed from Ordinary Revenues	13,47,123	...	52,929	..	14,00,052	..
15 (1).—Other Revenue Expenditure financed from Famine Relief Grant	1,000	...	...	..	1,000	...
TOTAL	31,71,131	..	52,929	...	32,24,060	...
CC.—Irrigation, etc., Capital Outlay charged to Revenue—						
16.—Construction of Irrigation, etc., Works— B.—Financed from Ordinary Revenues	2,41,602	...	..	..	2,41,602	...
E.—Debt Services—						
19.—Interest on Ordinary Debt	11,83,557	...	...	..	11,83,557	...
Deduct—Amount chargeable to Irrigation	19,99,418	...	...	...	19,99,418	...
Deduct—Amount chargeable to Forests	39,551	..	...	...	39,551	...
Remainder chargeable to Ordinary Debt	—8,55,412	...	...	...	—8,55,412	...
20.—Interest on Other Obligations	8,463	...	...	...	8,463	...
21.—Appropriation for reduction or avoidance of debt	6,78,862	...	...	...	6,78,862	..
TOTAL	—1,68,087	...	...	...	—1,68,087	...
F.—Civil Administration—						
22.—General Administration	1,20,24,875	4,01,887	6,42,749	37,600	1,26,67,624	4,39,4
24.—Administration of Justice	1,06,98,629	...	2,34,129	...	1,10,32,758	...
25.—Jails and Convict Settlements	34,45,129	..	33,688	..	34,78,817	...
26.—Police	2,09,12,024	...	4,50,211	...	2,13,62,235	...
27.—Ports and Pilotage	5,04,915	...	...	...	5,04,915	...
Carried over	4,75,85,572	4,01,887	14,60,777	37,609	4,90,46,349	4,39,4
	1,01,06,823	43,87,791	1,72,251	5,962	1,02,79,074	43,93,71

(a) Represents expenditure in Darjeeling and Chittagong Hill Tracts.

No. 11C.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BENGAL in *India* and in *England* for the year ended 31st March 1930—*concl'd.*

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS. AT £1=RS. 13½ AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	₹	₹	₹	₹	₹	₹
Brought forward	1,01,06,823	43,87,791	1,72,251	5,962	1,02,79,074	43,93,753
	4,75,85,572	4,01,887	14,60,777	37,609	4,90,46,549	4,39,496
I.—Civil Administration— <i>cont'd</i>						
30.—Scientific Departments	26,600	..	...	...	26,600	...
31.—Education	(a) 14,10,558	1,29,52,952	26,334	2,12,304	14,36,872	1,31,65,256
32.—Medical	(a) 1,32,845	54,33,505	4,852	3,00,030	1,37,697	57,33,583
33.—Public Health	(b) 40,836	35,04,316	...	48,495	40,836	35,52,911
34.—Agriculture	(b) 1,99,069	23,32,017	224	75,729	1,99,293	24,07,746
35.—Industries	(a) 4,23,129	8,09,400	71,413	33,058	4,94,742	8,42,458
37.—Miscellaneous Departments	2,59,006	484	45,584	.	2,34,540	484
TOTAL	5,00,57,593	2,54,34,591	16,09,384	7,07,223	5,16,63,979	2,61,41,816
II.—Civil Works—						
41.—Civil Works	15,12,056	79,41,867	...	1,22,008	15,12,056	80,63,875
III.—Miscellaneous—						
43.—Famine— A.—Famine Relief	46,212	...	...	...	46,212	...
45.—Superannuation Allowances and Pensions	44,83,632	..	14,96,554	...	59,80,186	...
46.—Stationery and Printing	22,90,593	51,953	55,898	..	23,46,483	51,953
47.—Miscellaneous	2,43,933	571	378	..	2,44,311	571
TOTAL	70,64,372	52,524	15,52,825	...	86,17,197	52,524
J.—Miscellaneous—Capital Outlay charged to Revenue—						
45A.—Commutation of Pensions financed from Ordinary Revenues	26,36,404	...	...	...	26,36,404	...
Total Expenditure as in Account No. 9	7,13,77,250	3,78,16,773	33,34,460	8,35,193	7,47,11,710	3,86,51,968
IV.—XIII—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	17,16,676	...	7,784	...	17,24,460	...
Refunds of Revenue	15,89,709	2,12,461	...	...	15,89,709	2,12,461
V.—and HH.—Irrigation and other Capital Outlay not charged to Revenue—						
55.—Construction of Irrigation, etc., Works	19,66,754	...	6,228	...	19,72,980	...
60.—Civil Works . . . . .	...	25,29,206	...	1,634	...	25,30,840
TOTAL	19,66,754	25,29,206	6,226	1,624	19,72,980	25,30,840
GRAND TOTAL	7,66,50,389	4,05,58,440	33,48,470	8,36,829	7,99,98,859	4,13,95,269

(a) Includes expenditure in Darjeeling and Chittagong Hill Tracts.

(b) Represents expenditure in Darjeeling and Chittagong Hill Tracts.

No. 11D.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the UNITED PROVINCES in *India* and in *England* for the year ended 31st March 1930.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS. AT £1 = RS. 13½ AND THEN EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
A.—Direct Demands on the Revenue—	R	R	R	R	R	R
5.—Land Revenue	92,82,180	...	1,38,022	...	94,01,102	...
6.—Excise . . . . .	...	13,26,410	..	...	..	13,26,410
7.—Stamps	3,40,610	...	.	...	3,40,610	...
8.—Forest	32,52,976	...	1,68,346	...	34,21,322	...
9.—Registration . . . . .	..	4,97,652	...	..	...	4,97,052
TOTAL	1,28,55,766	18,23,462	3,07,268	..	1,31,63,034	18,23,462
AA.—Forest and other Capital Outlay charged to Revenue—						
8A.—Forest Capital outlay	1,34,436	...	...	.	1,34,436	...
B.—Railway Revenue Account—						
10A.—State Railways—						
Interest on Debt	7,715	.	.		7,715	...
11.—Subsidised Companies	5,000	...	...		5,000	...
TOTAL	12,715	..	...	...	12,715	...
C.—Irrigation, etc., Revenue Account						
14.—Works for which Capital Accounts are kept—						
Interest on Debt	96,92,724	...	...	.	96,92,724	...
15.—Other Revenue Expenditure financed from Ordinary Revenues	83,002	.	68,692	..	1,51,694	...
TOTAL	97,75,7 6	...	68,692	...	98,44,418	.
CC.—Irrigation, etc., Capital Outlay charged to Revenue—						
16.—Construction of Irrigation, etc., Works—						
B.—Financed from Ordinary Revenues	—3,64,419	...	...	...	—3,64,419	...
E.—Debt Services—						
19.—Interest on Ordinary Debt	1,42,39,868	...	...	...	1,42,39,868	...
Deduct—Amount chargeable to Forests	64,194	...	..	..	64,194	..
" Amount chargeable to Railways	7,715	...	...	...	7,715	...
" Amount chargeable to Irrigation	96,92,724	...	...	..	96,92,724	..
Remainder chargeable to Ordinary Debt	44,75,235	...	...	...	44,75,235	...
21.—Appropriation for Reduction or Avoidance of Debt	22,00,000	...	...	...	22,00,000	...
TOTAL	66,75,235	...	...	...	66,75,235	...
Carried over	2,90,89,459	18,23,462	3,75,960	...	2,94,65,419	18,23,462

No. 11D.—STATEMENT showing the DISTRIBUTION between RESERVED AND TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the UNITED PROVINCES in *India* and in *England* for the year ended the 31st March 1930—*conold*.

HEADS OF EXPENDITURE.	INDIA		ENGLAND (FIRST CONVERTED INTO Rs AT £1=Rs 1. 1/2 AND THEN EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	Rs	Rs	Rs	Rs	Rs	Rs
Brought forward	2,90,89,459	18,27,462	3,75,960	..	2,94,65,419	18,23,462
F.—Civil Administration —						
22.—General Administration	1,38,87,370	1,08,000	7,77,417	..	1,46,64,787	1,08,000
24.—Administration of Justice	78,06,969	..	2,29,780	...	80,36,749	...
25.—Jails and Convict Settlements	42,14,605	...	27,128	...	42,41,733	...
26.—Police	1,71,42,290	..	4,15,452	...	1,75,57,742	...
30.—Scientific Departments	...	30,383	...	...	...	30,383
31.—Education	10,37,213	1,89,76,260	13,005	1,89,801	10,50,218	1,91,66,067
32.—Medical	^(a) 13,970	36,25,367	..	1,65,846	18,970	37,91,213
33.—Public Health	..	26,57,879	..	91,055	..	27,49,014
34.—Agriculture	...	34,60,712	...	1,24,636	...	35,55,348
35.—Industries	...	14,11,725	...	38,612	...	14,50,337
37.—Miscellaneous Departments	68,080	9,683	—3	...	68,077	9,686
TOTAL	4,41,75,497	3,02,80,098	14,62,719	6,09,950	4,56,38,276	3,08,90,048
H.—Civil Works—						
41.—Civil Works	1,95,669	48,06,827	...	1,20,606	1,95,669	48,26,933
J.—Miscellaneous—						
43.—Famine—						
A.—Famine Relief	8,64,538	..	125	...	8,64,663	...
B.—Transfers to Famine Relief Fund	7,35,337	...	..	...	7,35,337	...
45.—Superannuation Allowances and Pensions	49,68,026	...	15,23,498	...	64,93,524	...
46.—Stationery and Printing	13,10,058	47,013	13,528	...	13,23,586	47,013
47.—Miscellaneous	6,54,320	2,62,096	254	..	6,54,574	2,62,096
TOTAL	85,32,279	3,09,109	15,39,405	...	1,00,71,684	3,09,109
Total Expenditure as in Account No. 9	8,19,92,904	3,72,18,990	33,78,144	7,30,556	8,53,71,048	3,79,49,552
C. XIII—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	78,95,001	...	...	..	78,95,001	...
Refunds of Revenue	10,14,956	2,08,005	..	...	10,14,956	2,08,005
CC. to JJ.—Irrigation and other Capital Outlay not charged to Revenue—						
55.—Construction of Irrigation, etc. Works	1,41,74,163	...	87,759	...	1,42,61,922	...
56A.—Outlay on Improvement of Public Health	..	67,298	...	...	...	67,298
56B.—Capital Outlay on Agricultural Improvements	..	—7	...	...	...	—7
60.—Civil Works	..	52,30,639	...	...	...	52,30,639
60A.—Other Provincial Works not charged to Revenue	657	23,610	...	...	657	23,610
60B.—Payments of Commuted Value of Pensions	2,23,373	...	..	...	2,23,373	...
TOTAL	1,43,98,193	53,21,540	87,759	...	1,44,85,952	53,21,540
GRAND TOTAL	10,63,01,054	4,27,48,541	34,65,903	7,30,556	10,87,66,957	4,34,79,097

(a) Represents grants to the Medical Council and Board of examination, and the State Medical Faculty.

No. 11E.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the PUNJAB in *India* and in *England* for the year ended the 31st March 1930.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS AT £1=RS. 13½ AND THEN EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
A.—Direct Demands on the Revenue—	R	R	R	R	R	R
5.—Land Revenue	40,87,314	...	17,385	...	41,04,699	...
6.—Excise . . . . .	...	13,72,556	...	643	...	13,73,199
7.—Stamps	3,45,759	...	...	...	3,45,759	...
8.—Forest	24,73,215	...	87,256	...	25,60,471	...
9.—Registration	(a) 380	98,747	...	...	360	98,747
TOTAL	69,06,648	14,71,303	1,04,641	643	70,11,289	14,71,946
AA.—Forest and other Capital Outlay charged to Revenue—						
8A.—Forest Capital Outlay	4,95,251	...	...	...	4,95,251	..
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital accounts are kept—						
Interest on Debt	1,26,13,904	...	...	...	1,26,13,904	...
15.—Other Revenue Expenditure financed from Ordinary Revenues	5,32,156	...	4,60,578	..	9,93,234	..
TOTAL	1,31,46,560	...	4,60,578	...	1,36,07,138	...
CC.—Irrigation, etc., Capital Outlay charged to Revenue—						
16.—Construction of Irrigation, etc., Works—						
B.—Financed from Ordinary Revenues . . . . .	..	..	..	..	..	...
E.—Debt Services—						
19.—Interest on Ordinary Debt	1,11,84,446	..	..	..	1,11,84,446	..
Deduct—Amount chargeable to —						
Forests	90,666	...	..	..	90,666	...
" Irrigation	1,26,13,904	...	..	..	1,26,13,904	...
" Hydro-Electric Scheme	6,54,672	...	..	...	6,54,672	...
" other Government Commercial Undertakings	1,03,038	...	...	...	1,03,038	...
Remainder chargeable to Ordinary Debt	--22,62,834	...	...	...	--22,62,834	...
21.—Appropriation for Reduction or Avoidance of Debt	6,55,367	..	...	...	6,55,367	...
TOTAL	--16,27,467	...	...	..	--16,27,467	...
F.—Civil Administration --						
24.—General Administration	1,09,20,267	2,13,537	4,64,524	...	1,13,84,791	2,13,537
24.—Administration of Justice	56,28,970	...	85,809	...	57,14,779	...
25.—Jails and Convict Settlements	42,76,179	...	15,553	..	42,91,732	...
26.—Police	1,21,84,753	...	2,18,024	..	1,23,62,777	...
30.—Scientific Departments . . . . .	...	26,070	...	...	...	26,070
31.—Education	7,01,358	1,63,98,749	3,021	1,09,571	7,04,379	1,65,08,320
32.—Medical	(b) 10,000	48,62,460	...	1,98,697	10,000	50,61,167
33.—Public Health . . . . .	...	25,30,994	...	94,810	...	26,25,804
34.—Agriculture . . . . .	...	57,72,915	...	1,90,658	...	59,63,573
35.—Industries . . . . .	...	14,15,176	..	28,333	...	14,43,509
37.—Miscellaneous Departments	84,463	28,559	4,032	...	88,495	28,559
TOTAL	3,37,55,990	3,12,48,460	7,90,963	6,21,569	3,45,46,953	3,18,70,029
Carried over	5,26,76,982	3,27,19,763	13,56,182	6,22,213	5,40,83,164	3,38,41,675

(a) Represents expenditure in Backward Tracts.

(b) Represents grant to the Punjab State Medical Faculty.

No. 11E.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the PUNJAB in *India* and in *England* for the year ended the 31st March 1930—*concl'd.*

HEADS OF EXPENDITURE.	INDIA		ENGLAND (FIRST CONVERTED INTO R. AT £ = Rs 16½ AND THEN EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
Brought forward	5,21,76,982	3,27,19,703	13,56,192	6,22,212	5,40,23,164	3,33,41,975
FF.—Civil Administration—Capital Outlay charged to Revenue—						
35A.—Capital outlay on Industrial Development met from Revenue	...	86,930	...	...	...	86,930
H.—Civil Works—						
41.—Civil Works	1,20,753	1,65,10,031	...	1,85,113	1,21,753	1,67,70,044
HH.—Capital outlay on Civil work met out of Revenue—						
41A.—Capital expenditure on Civil Works met out of Extraordinary Receipts	...	15,89,470	...	...	...	15,89,470
J.—Miscellaneous—						
43.—Famine— A.—Famine Relief	4,43,860	...	...	...	4,43,860	...
45.—Superannuation Allowances and Pensions	18,81,004	...	17,02,631	...	35,83,725	...
46.—Stationery and Printing	9,53,683	1,03,103	58,131	1,199	10,43,864	1,06,302
47.—Miscellaneous	4,38,340	16,40,726	1,273	9,760	4,39,613	16,50,486
TOTAL	37,49,177	17,45,829	17,62,085	10,959	55,11,202	17,56,788
Total Expenditure as in Account No. 9	5,65,55,912	3,27,32,923	31,18,267	8,18,284	5,96,74,179	3,35,51,207
C.—XIII.—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	2,62,26,501	...	65,698	...	2,62,92,288	...
Refunds of Revenue	7,70,559	11,93,515	...	...	7,70,559	11,93,515
CC. to JJ.—Forest, Irrigation and other Capital Outlay not charged to Revenue—						
55.—Construction of Irrigation, etc. Works	76,25,581	...	...	...	76,25,581	...
58.—Capital Outlay on Hydro-Electric Scheme	...	42,33,332	...	5,43,998	...	47,82,330
60.—Civil Works	...	—134	...	134	...	...
60B.—Payments of Commuted Value of Pensions	9,95,823	...	...	...	9,95,823	...
TOTAL	86,21,414	42,38,198	...	5,44,132	86,21,414	47,82,330
GRAND TOTAL	9,21,74,475	3,81,64,636	31,83,965	13,62,416	9,68,58,440	5,86,27,052

No. 11F.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BURMA in *India* and in *England* for the year ended 31st March 1930.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS AT £1=RS. 13½ AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
A.—Direct Demands on the Revenue—	Rs	Rs	Rs	Rs	Rs	Rs
5.—Land Revenue	60,27,948	(b) 1,50,179	62,925	4,032	60,90,873	1,54,21
6.—Excise	(a) 10,016	22,49,042	...	6,687	10,016	22,55,72
7.—Stamps	1,59,265	...	...	...	1,59,265	...
8.—Forest	(a) 6,564	64,97,678	...	5,38,372	6,564	70,38,02
9.—Registration . . . . .	...	1,87,639	..	141	...	1,87,78
9A.—Scheduled Taxes . . . . .	...	3,489	..	...	..	3,46
TOTAL	62,03,893	90,88,007	62,925	5,49,232	62,56,813	96,37,23
AA.—Forest and other Capital Outlay charged to Revenue—						
8A.—Forest Capital Outlay	(a) 180	7,69,133	..	...	180	7,69,13
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital Accounts are kept—						
Interest on Debt	22,25,517	..	..	...	22,25,517	...
15.—Other Revenue expenditure financed from Ordinary Revenues	9,32,106	...	1,43,392	...	10,75,498	...
TOTAL	31,57,623	..	1,43,392	..	33,01,015	...
CC.—Irrigation, etc., Capital Outlay charged to Revenue—						
16.—Construction of Irrigation, etc., Works—						
B.—Financed from Ordinary Revenues	4,46,912	...	...	...	4,46,912	...
E.—Debt Services—						
19.—Interest on Ordinary Debt	9,09,724	...	..	...	9,09,724	...
Deduct—Amount chargeable to Forests	1,82,207	...	...	...	1,82,207	...
„ Amount chargeable to Irrigation	22,25,517	...	...	...	22,25,517	..
„ Amount chargeable to Government Commercial Undertakings	11,55,764	...	...	...	11,55,764	...
Remainder chargeable to Ordinary Debt	—26,53,764	...	...	...	—26,53,764	...
20.—Interest on other obligations	78,792	...	...	...	78,792	...
21.—Appropriation for Reduction or Avoidance of debt	4,10,574	...	...	...	4,10,574	...
Total	—21,64,398	...	...	...	—21,64,398	...
Carried over	76,44,210	98,57,140	2,06,317	5,49,232	78,50,527	1,04,06,37

(a) Relates to expenditure in "Backward Tracts".
(b) Represents charges on account of Fishery Collections.

No. 11F.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BURMA in *India* and in *England* for the year ended 31st March 1930—*concl'd.*

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS. AT £1=RS. 34 AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
Brought forward	76,44,210	98,57,140	2,06,317	5,49,232	78,50,527	1,04,06,372
I.—Civil Administration—						
22.—General Administration	95,18,011	5,54,484	8,88,535	12,134	1,04,06,536	5,86,618
24.—Administration of Justice	68,27,965	...	2,43,700	..	68,71,674	..
25.—Jails and Convict Settlements	32,49,090	...	46,346	...	32,95,436	..
26.—Police	1,53,70,100	...	4,06,221	..	1,57,76,321	...
27.—Ports and Pilotage	9,93,472	...	9,624	...	10,03,096	...
30.—Scientific Departments	57,420	1,014	2,050	...	59,470	1,014
31.—Education	(a) 1,78,579	1,19,85,014	..	3,02,672	1,76,579	1,22,87,686
32.—Medical	(b) 1,09,437	43,70,852	..	2,01,782	1,03,437	43,72,334
33.—Public Health	(c) 11,604	13,01,784	...	27,129	11,604	1,28,912
34.—Agriculture	(c) 7,634	21,64,652	...	1,23,058	7,634	22,89,710
35.—Industries	(c) 1,615	3,48,273	...	12,605	1,615	3,60,878
37.—Miscellaneous Departments	2,83,217	19,453	92,864	..	3,16,161	19,453
TOTAL	3,64,06,224	2,07,45,526	16,29,369	6,81,380	3,80,33,593	2,14,26,906
II.—Civil Works—						
41.—Civil Works	43,21,894	1,66,38,826	...	15,49,059	45,21,894	1,81,87,985
III.—Miscellaneous—						
43.—Famine—						
A.—Famine Relief	2,64,992	...	...	...	2,64,992	...
45.—Superannuation Allowances and Pensions	33,37,403	...	13,75,298	...	47,12,701	...
46.—Stationery and Printing	7,83,106	1,37,540	1,83,615	...	9,63,721	1,37,540
47.—Miscellaneous	15,83,100	17,68,935	46	2,613	15,83,146	17,71,548
TOTAL	59,68,601	19,06,475	15,58,959	2,613	75,27,560	19,09,088
IV.—Extraordinary Items—						
52.—Extraordinary Charges	27,948	...	...	...	27,948	...
Total Expenditure as in Account No. 9	5,45,71,877	4,91,47,967	33,94,645	27,82,284	5,79,66,522	5,19,30,251
XIII.—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	49,68,268	...	91	...	49,68,364	...
Grants of Revenue	13,07,335	4,17,899	...	...	13,07,335	4,17,899
A. to J.J.—Forest, Irrigation and other Capital outlay not charged to Revenue—						
52. A. Capital outlay on Forests . . . . .	...	—2,093	...	2,093	...	...
55.—Construction of Irrigation, etc. Works	6,84,015	...	124	...	6,84,139	...
60 B.—Payments of Commuted Value of Pensions	20,96,661	...	...	...	20,96,661	...
Total	27,80,676	—2,093	124	2,093	27,80,600	...
GRAND TOTAL	6,38,28,155	4,95,63,773	33,94,865	27,84,377	6,70,23,021	5,23,48,150

(a) Includes expenditure in "Backward Tracts" and on Reformatory Schools.

(b) Relates to expenditure in "Backward Tracts" and to contributions to the Medical Council and Central Midwives' and Nurses' Council.

(c) Relates to expenditure in "Backward Tracts".

No. 11G.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BIHAR AND ORISSA in *India* and *England* for the year ended 31st March 1930.

HEADS OF EXPENDITURE	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. at £1=Rs. 1.3 AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R
A.—Direct Demands on the Revenue—						
5.—Land Revenue	25,72,793	...	36,230	...	26,08,823	...
6.—Excise	(a) 42,128	17,91,183	...	4,511	42,128	17,95,694
7.—Stamps	2,52,810	..	...	..	2,52,810	...
8.—Forest	7,61,700	.	43,555	.	8,05,255	...
9.—Registration	(a) 214	6,18,705	...	..	214	6,48,705
TOTAL	36,29,473	24,39,888	79,785	4,511	37,09,258	24,44,399
AA.—Forest and other Capital Outlay charged to Revenue—						
8A.—Forest Capital Outlay	1,40,593	..	.	..	1,40,593	..
C.—Irrigation, etc., Revenue Account—						
14.—Works for which Capital Accounts are kept—						
Interest on Debt	20,45,897	.	...	.	20,45,897	...
15.—Other Revenue Expenditure financed from Ordinary Revenues	3,03,964	..	38,932	..	3,42,896	...
TOTAL	23,49,861	...	38,932	...	23,88,793	..
CC.—Irrigation, etc., Capital Outlay charged to Revenue—						
16.—Construction of Irrigation, etc., Works—						
B.—Financed from Ordinary Revenues	—782	.	...	.	—782	...
E.—Debt Services—						
19.—Interest on Ordinary Debt	21,79,807	.	...	..	21,79,807	...
Deduct—Amount chargeable to Forests	34,253	...	...	.	34,253	...
.. Amount chargeable to Irrigation	20,45,897	...	...	...	20,45,897	...
Remainder chargeable to Ordinary Debt	99,657	...	...	...	99,657	...
20.—Interest on other obligations	36,744	...	...	...	36,744	...
21.—Appropriation for Reduction or avoidance of debt	45,359	...	...	...	45,359	...
TOTAL	1,81,770	...	...	...	1,81,770	...
Carried over	68,00,918	24,39,888	1,18,717	4,511	64,19,635	24,44,399

(a) Represents expenditure in April, which has been referred to as a Backward Trust.

2. 11(i).—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of BIHAR and ORISSA in *India* and in *England* for the year ended 31st March 1930—*concl'd.*

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS. AT £1=RS. 1 1/4 AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
Brought forward	R 63,00,918	R 24,39,888	R 1,18,717	R 4,611	R 64,19,635	R 24,44,599
Civil Administration—						
22.—General Administration	70,93,739	..	4,17,637	...	75,11,376	...
24.—Administration of Justice	39,38,924	..	1,76,353	...	41,15,277	...
25.—Jails and Convict Settlements	18,06,980	..	34,913	..	19,31,893	...
26.—Police	82,82,982	...	2,24,120	...	84,57,102	...
27.—Ports and Pilotage	...	...	...	...	...	...
30.—Scientific Departments	2,561	41,021	...	...	2,561	41,021
31.—Education	(a) 3,35,141	86,87,274	..	1,69,017	3,35,141	88,56,291
32.—Medical	(d) 52,369	27,78,162	..	1,70,318	52,368	29,48,480
33.—Public Health	(c) 1,27,183	20,27,836	...	35,991	1,27,188	20,63,827
3 —Agriculture	(b) 30,366	15,35,557	...	51,805	30,366	15,87,162
35 —Industries	(b) 8,065	10,38,294	..	61,894	8,065	11,00,188
37.—Miscellaneous Departments	37,312	...	11,426	...	48,738	...
TOTAL	2,17,75,626	1,61,07,044	8,64,449	4,89,025	2,28,40,075	1,65,96,169
I.—Civil Works—						
41.—Civil Works	32,44,342	53,18,297	10,542	63,441	32,54,884	53,81,738
—Miscellaneous—						
43.—Famine—						
A —Famine Relief	2,433	...	...	...	2,433	...
45.—Superannuation Allowances and Pensions	21,01,884	...	7,08,187	...	28,10,071	...
46.—Stationery and Printing	8,98,062	...	83,589	...	9,21,651	...
47.—Miscellaneous	1,18,581	1,26,916	60	...	1,18,641	1,26,916
TOTAL	30,60,960	1,26,916	7,91,836	...	38,52,796	1,26,916
IJ.—Miscellaneous—Capital Outlay charged to Revenue—						
45A.—Commutation of Pensions financed from Ordinary Revenue	2,24,506	...	...	...	2,24,506	...
Total Expenditure as in Account No. 9	3,46,06,352	2,39,93,045	17,85,544	5,56,977	3,63,01,896	2,45,50,022
C.—XIII—Irrigation, etc.—						
Working Expenses adjusted by deduction from Receipts	21,82,424	...	2,513	...	21,84,937	...
Refunds of Revenue	4,91,413	2,10,632	...	...	4,91,413	2,10,632
JJ.—Capital outlay not charged to Revenue—						
30B.—Payments of Commuted Value of Pensions	—12,701	...	...	...	—12,701	...
GRAND TOTAL	3,72,67,483	2,42,03,677	17,88,057	5,56,977	3,90,53,545	2,47,00,654

(a) Includes expenditure in Angul.

(b) Represents expenditure in Angul.

(c) Includes expenditure in Angul and also Rs. 1,37,778 on account of expenditure on Sanitary works classified as "Redeemed".

(d) Represents expenditure in Angul and also contribution to the Bihar and Orissa Medical Council, which is Reserved.

No. 11H.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED the EXPENDITURE of the GOVERNMENT of the CENTRAL PROVINCES AND BERAR in India in England for the year ended 31st March 1930.

HEADS OF EXPENDITURE.	INDIA.			ENGLAND (FIRST CONVERTED INTO Rs. AT £1 = Rs. 1:½ AND THEN EXCHANGE ADDED).			INDIA AND ENGLAND.	
	Reserved.	Transferred.	(a) Reserved. A.	Reserved.	Transferred.	(a) Reserved. A.	Reserved.	Transferred.
	R	R	R	R	R	R	R	R
A.—Direct Demands on the Revenue—								
5.—Land Revenue	28,01,260	...	...	6,524	...	...	28,97,784	...
6.—Excise . . . . .	...	7,25,779	4,16,868	...	8,833	1,603	...	7,34,612
7.—Stamps	1,69,685	...	...	...	...	...	1,99,685	...
8.—Forest	38,63,356	...	...	37,081	...	...	39,50,437	...
9.—Registration . . . . .	...	1,50,365	72,396	...	...	...	...	1,50,365
Total	69,24,301	8,76,144	4,89,264	93,605	8,833	1,603	70,17,908	8,84,977
AA.—Forest and other Capital Outlay charged to Revenue—								
8A.—Forest Capital Outlay	1,11,550	...	...	...	...	...	1,11,550	...
C.—Irrigation, etc., Revenue Account—								
14.—Works for which Capital accounts are kept—								
Interest on Debt	20,80,438	...	...	...	...	...	20,80,438	...
15.—Other Revenue Expenditure financed from Ordinary Revenues	2,10,713	...	...	97,471	...	...	3,08,184	...
Total	28,91,201	...	...	97,471	...	...	20,88,672	...
CC.—Irrigation, etc., Capital Outlay (charged to Revenue)—								
16.—Construction of Irrigation, etc., Works—								
B.—Financed from Ordinary Revenues	68,356	...	...	...	...	...	68,356	...
D.—Debt Services—								
19.—Interest on Ordinary Debt	24,36,765	...	...	...	...	...	24,36,765	...
Deduct—Amount chargeable to Forests	1,80,757	...	...	...	...	...	1,80,757	...
„ Amount chargeable to Irrigation	26,80,458	...	...	...	...	...	26,80,458	...
Remainder chargeable to Ordinary Debt.	4,24,480	...	...	...	...	...	4,24,480	...
20.—Interest on other obligations	81,770	...	...	...	...	...	81,770	...
21.—Appropriation for Reduction or Avoidance of Debt	2,16,978	...	...	...	...	...	2,16,978	...
TOTAL	1,25,732	...	...	...	...	...	1,25,732	...
Carried over	98,60,670	8,76,144	4,89,264	1,91,076	8,833	1,603	1,00,60,752	8,84,977

The figures shown under the column headed "Transferred" represent expenditure on Transferred Subjects the transfer of which was suspended from the 9th February 1930 to 1st April 1930.

o. 11H.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of the CENTRAL PROVINCES and BERAR in India and in England for the year ended 31st March 1930—*concl'd.*

HEADS OF EXPENDITURE.	INDIA			ENGLAND (FIRST CONVERTED INTO "s" AT £=R. 1/4 AND THEN EXCHANGED INTO "l")			INDIA AND ENGLAND.		
	Reserved.	Transferred	(a) Reserved A.	Reserved	Transferred	(a) Reserved A.	Reserved.	Transferred	(a) Reserved A.
	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward	98,69,676	8,76,144	1,89,264	1,97,070	8,838	1,103	10,60,752	8,74,977	4,94,867
I.—Civil Administration—									
22.—General Administration	66,61,323	55,471	7,357	4,43,659	...	...	71,04,352	55,671	7,357
24.—Administration of Justice	31,74,405	...	..	96,013	...	...	32,70,118	...	...
25.—Jails and Convict Settlements	9,82,579	..	...	2,981	..	...	9,85,560	..	...
26.—Police	60,68,810	..	...	1,75,922	...	..	62,11,882	..	...
30.—Scientific Departments	...	12,752	4,392	...	...	...	...	12,752	4,392
31.—Education	1,19,905	30,82,104	24,76,788	..	86,016	4,570	1,19,905	31,68,120	25,25,328
32.—Medical	...	8,48,544	5,32,207	..	57,180	33,723	..	9,05,773	6,15,930
33.—Public Health	...	5,07,245	1,74,290	..	1,226	2,605	...	5,08,561	1,77,195
34.—Agriculture	...	13,17,502	5,21,921	...	53,328	32,925	...	13,77,224	5,64,843
35.—Industries	25,913	1,93,217	85,694	..	...	...	25,913	1,93,217	85,694
37.—Miscellaneous Departments	1,33,745	...	...	4,279	...	...	1,38,674	...	...
TOTAL	1,71,64,730	60,23,235	38,62,649	7,21,354	1,08,067	1,18,103	1,78,86,084	62,21,302	39,81,752
H.—Civil Works—									
41.—Civil Works	62,029	56,02,740	25,07,028	..	71,918	10,432	62,029	56,74,658	25,22,460
J.—Miscellaneous—									
43.—Famine—									
A.—Famine Relief	24,14,060	...	...	...	...	...	24,14,060	...	...
45.—Superannuation Allowances and Pensions	17,39,971	...	...	8,06,838	...	...	25,46,809	...	...
46.—Stationery and Printing	6,06,110	18,471	...	31,179	...	...	6,17,589	18,471	...
47.—Miscellaneous	83,361	7,71,638	6,490	4,155	...	...	87,519	7,71,638	6,490
TOTAL	48,43,502	7,90,109	6,490	8,22,775	...	...	56,63,277	7,90,109	6,490
Total Expenditure as in Account No. 9	3,19,39,937	1,32,92,228	68,61,431	17,35,205	2,78,818	1,39,138	3,26,75,142	1,35,71,046	70,00,564
C.—XIII—Irrigation, etc.—									
Working Expenses adjusted by deduction from Receipts	11,92,104	...	...	..	...	...	11,92,104	...	...
Refunds of Revenue	4,33,044	27,485	5,879	...	...	...	4,33,044	27,485	5,879
A.A. to J.J.—Forest, Irrigation and other Capital outlay not charged to Revenue—									
52A.—Capital outlay on Forests	49,146	...	...	..	...	...	49,146	...	...
55.—Construction of Irrigation, etc., Works	22,04,442	...	...	...	...	...	22,04,442	...	...
60.—Civil Works	...	6,54,136	...	...	...	...	...	6,54,136	...
60B.—Payments of Commuted Value of Pensions	11,95,624	...	...	...	...	...	11,95,624	...	...
TOTAL	34,49,212	6,54,136	...	..	...	...	34,49,212	6,54,136	...
GRAND TOTAL	3,70,14,297	1,39,73,849	68,67,310	17,35,205	2,78,818	1,39,138	3,87,49,502	1,42,52,667	70,06,448

(a) Vide footnote (a) on page 70.

No. 11—I.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of ASSAM in *India* and in *England* for year ended 31st March 1930.

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO RS. AT £1 = Rs. 10) AND THEN EXCHANGE ADDED).		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R.	R.	R.	R.	R.	R.
A.—Direct Demands on the Revenue—						
5.—Land Revenue	20,54,707	(a) 574	6,677	..	20,61,384	..
6.—Excise . . . . .	...	9,14,828	..	4,903	...	9,14,828
7.—Stamps	63,619	...	...	...	63,619	...
8.—Forest	20,42,364	...	80,309	..	21,22,673	..
9.—Registration . . . . .	...	1,71,495	...	...	...	1,71,495
TOTAL	41,60,690	10,89,897	86,986	4,903	42,47,676	10,90,392
AA—Forest and other Capital Outlay charged to Revenue—						
8A.—Forest Capital Outlay	1,77,310	...	...	...	1,77,310	...
B.—Railway Revenue Account—						
10A.—State Railways.—						
Interest on Debt	48,274	...	...	...	48,274	...
11.—Subsidized Companies	8,911	...	..	...	8,911	...
12A.—Miscellaneous Railway Expenditure	2,197	...	...	...	2,197	...
TOTAL	59,382	...	...	...	59,382	...
B.—Railway Capital Outlay charged to Revenue—						
13A.—Construction of Railways . . . . .	...	...	...	...	...	...
C.—Irrigation, etc., Revenue Account—						
15.—Other Revenue Expenditure financed from Ordinary Revenues.	90,088	...	...	...	90,088	...
E.—Debt Services—						
19.—Interest on Ordinary Debt	—27,775	...	...	...	—27,775	...
Deduct—Amount chargeable to Forests.	25,793	...	...	...	25,793	...
Amount chargeable to Railways	48,274	...	...	...	48,274	...
Remainder chargeable to Ordinary Debt	—1,01,842	...	...	...	—1,01,842	...
Carried over	48,85,628	10,89,897	86,986	4,903	44,72,614	10,90,392

Represents charges on account of Fishery Collections.

No. 11-I.—STATEMENT showing the DISTRIBUTION between RESERVED and TRANSFERRED of the EXPENDITURE of the GOVERNMENT of ASSAM in *Ind'a* and in *England* for the year ended 31st March 1930—*concl'd.*

HEADS OF EXPENDITURE.	INDIA.		ENGLAND (FIRST CONVERTED INTO Rs. at 41=Rs. 100 AND THEN EXCHANGE ADDED.)		INDIA AND ENGLAND.	
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
Brought forward	R 43,85,628	R 10,80,997	R 86,056	R 4,503	R 44,72,614	R 10,94,800
F.—Civil Administration—						
22.—General Administration	26,27,973	94,996	2,30,131	...	23,67,169	94,986
24.—Administration of Justice	11,56,005	...	15,031	...	11,72,256	...
25.—Jails and Convict Settlements	5,11,442	...	...	...	5,11,642	...
26.—Police	27,73,400	...	1,36,427	...	28,89,827	...
27.—Ports and Pilotage	42,048	...	...	...	42,048	...
30.—Scientific Departments	11,000	923	...	...	11,000	923
31.—Education	77,503	31,90,417	4,213	41,600	81,556	32,38,113
32.—Medical	...	12,04,131	...	51,07	...	13,55,228
33.—Public Health	...	8,37,569	...	24,674	...	8,62,243
34.—Agriculture	...	7,66,172	...	11,982	...	8,02,154
35.—Industries	...	2,14,667	...	4,302	...	2,18,069
37.—Miscellaneous Departments	17,561	2,852	206	...	17,837	2,852
TOTAL	72,17,337	64,40,627	3,76,758	1,33,751	75,93,95	65,74,078
H.—Civil Works—						
41.—Civil Works	70,40,924	6,75,946	57,052	...	70,97,976	6,75,940
J.—Miscellaneous—						
43.—Famine—						
A.—Famine Relief	2,59,141	...	...	...	2,59,141	...
45.—Superannuation Allowances and Pensions	7,13,013	...	4,10,347	...	11,24,260	...
46.—Stationery and Printing	3,69,906	70,289	531	...	3,61,497	70,289
47.—Miscellaneous	1,27,547	3,10,231	160	...	1,28,007	3,10,231
TOTAL	14,01,867	2,80,520	4,11,038	...	18,72,105	3,89,510
Total Expenditure as in Account No. 9	2,01,05,956	85,96,284	9,30,824	1,38,654	2,10,37,760	87,34,958
Refunds of Revenue	1,69,299	19,099	...	...	1,69,299	19,099
AA. to JJ.—Forest and other Capital outlay not charged to Revenue—						
52A.—Capital Outlay on Forests	88,254	...	...	...	88,254	...
6C.—Civil works not charged to Revenue	2,72,687	...	...	...	2,72,687	...
60B.—Payments of Commuted Value of Pensions	50,552	...	...	...	50,552	...
TOTAL	4,11,493	...	...	...	4,11,493	...
GRAND TOTAL	2,06,56,748	86,15,383	9,30,824	1,38,654	2,10,17,582	87,54,027

No. 12.—STATEMENT showing the DISTRIBUTION between "Voted" and "Non-voted" of
ENGLAND for the

HEADS OF EXPENDITURE.	CENTRAL GOVERNMENT.		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
	R	R	R	R	R	R	R	R
A.—Direct Demands on the Revenue—								
1.—Customs	77,90,936	19,80,362	...	...	...	...	...	...
2.—Taxes on Income	89,84,080	3,70,373	...	...	...	...	...	...
3.—Salt	51,08,000	45,20,420	...	...	...	...	...	...
4.—Opium	47,97,340	58,627	...	...	...	...	...	...
5.—Land Revenue	10,34,018	55,307	27,30,597	1,42,581	51,6,673	15,46,605	4,08,718	2,47,00
6.—Excise	11,24,749	5,40,185	38,50,260	6,07,503	17,39,488	2,31,167	21,58,703	73,09
7.—Stamps	38,138	51,154	3,06,590	5,02,413	2,65,602	...	0,18,000	4,47
8.—Forest	29,70,027	1,84,717	30,51,301	9,27,016	38,43,862	0,07,575	8,57,705	7,92,03
9.—Repatriation	26,461	3,593	28,05,780	12,277	0,72,018	...	32,05,083	4,871
9A.—Scheduled Taxes . . . . .	...	...	...	...	20,731	...	15,000	...
TOTAL	8,78,47,114	80,07,110	1,84,23,624	22,82,710	1,41,11,832	23,75,737	1,01,30,401	11,27,000
AA.—Forest and other Capital Outlay charged to Revenue—								
AA.—Capital outlay on Salt Works	1,17,200	...	...	...	...	...	...	...
AA.—Forest Capital Outlay	3,95,118	5,141	3,47,777	82,973	2,22,011	...	82,718	33,640
TOTAL	5,07,318	5,141	3,47,777	82,973	2,22,011	...	82,718	33,640
B.—Railway Revenue Accounts—								
10A.—State Railways—Commercial Lines—								
Interest on Debt . . . . .	...	7,69,02,748	...	...	...	...	...	...
In excess of total contributed by Companies and Indian States . . . . .	...	1,37,91,643	...	...	...	...	...	...
10B.—State Railways—Strategic Lines—								
Interest on Debt . . . . .	...	1,10,00,273	...	...	...	...	...	...
11.—Subsidised Companies	4,39,199	...	...	...	...	...	...	...
12A.—Miscellaneous Railway Expenditure—Commercial Lines	39,03,320	13,86,635	...	...	...	...	...	...
12B.—Miscellaneous Railway Expenditure—Strategic Lines	47,187	2,077	...	...	...	...	...	...
TOTAL	44,51,709	30,59,74,077	...	...	...	...	...	...
C.—Irrigation, etc., Revenue Account—								
14.—Works for which Capital accounts are kept—								
Interest on Debt . . . . .	...	12,31,728	...	80,28,848	...	76,05,032	...	18,29,008
15.—Other Revenue Expenditure financed from Ordinary Revenues	16,07,785	1,01,363	4,87,492	2,00,413	15,64,717	1,82,712	12,19,309	1,80,683
15 (1)—Other Revenue Expenditure financed from Famine Relief Fund . . . . .	...	...	...	...	10,88,000	68,298	1,700	...
TOTAL	16,07,785	18,33,114	49,97,402	63,17,267	32,23,713	10,02,042	12,20,309	20,09,691
Carried over	8,83,38,081	81,66,21,083	1,87,48,248	56,88,689	1,70,07,580	2,08,77,370	1,14,49,600	31,48,706

EXPENDITURE of the CENTRAL GOVERNMENT and of the PROVINCIAL GOVERNMENTS in INDIA and in
 1st March 1930.

GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB.		GOVERNMENT OF BUREMA.		GOVERNMENT OF BIRMA AND ULUKA.		GOVERNMENT OF CENTRAL PROVINCES AND BEHAL.		GOVERNMENT OF ASSAM.		SP. S. N. T. F. DE. A. S.
Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Non-voted.
R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.
...
...
...
...
22,535	2,97,527	40,13,860	90,510	5,75,114	2,00,020	24,57,822	1,41,141	7,79,143	1,18,026	10,02,880	90,406	60,820
94,803	81,547	13,73,190	...	2,14,165	81,560	17,05,094	42,126	11,25,160	27,523	8,55,114	37,517	60,519
10,010	...	2,00,704	1,45,055	1,50,005	...	2,52,670	190	1,00,008	...	22,325	4,129	225
50,900	6,04,722	10,11,050	4,78,515	54,02,078	10,41,200	5,00,003	2,08,803	55,32,040	6,17,437	17,55,063	2,57,600	5,10,733
17,051	...	98,746	261	1,50,470	1,302	8,45,709	214	2,17,541	5,320	1,62,273	19,591	711
...	...	...	...	3,400	...	...	...	...	...	...	...	...
22,000	9,07,688	77,68,105	7,15,000	1,31,000	10,64,118	50,71,404	4,57,280	78,54,004	7,00,450	45,24,050	5,15,001	6,15,138
...
...
34,476	...	4,03,904	81,227	7,57,120	12,103	1,25,579	14,717	1,11,650	...	1,77,210	...	32,135
34,430	...	4,03,924	81,227	7,57,120	12,103	1,25,579	14,717	1,11,650	...	1,77,210	...	32,135
...
...	7,715	...	...	...	...	...	...	...	...	...	48,274	...
...
...
5,000	...	...	...	...	...	...	...	...	...	8,611	...	...
...	...	...	...	...	...	...	...	...	...	2,107	...	...
...
5,000	7,715	...	...	...	...	...	...	...	...	11,008	48,274	...
...
...	90,02,724	...	1,20,13,904	...	22,96,517	...	70,45,807	...	20,00,450	...	...	...
7,122	54,573	9,55,478	37,750	9,58,118	27,380	2,00,183	40,713	2,07,304	40,560	50,068	...	5,043
...
7,122	97,17,508	9,55,473	1,20,51,000	9,58,118	33,12,697	2,00,183	20,80,010	2,07,304	27,31,805	93,063	...	5,043
9,218	1,07,18,647	91,57,687	1,33,08,037	1,50,54,977	42,58,408	60,90,460	25,58,620	5,03,118	31,00,854	51,02,001	5,60,268	6,08,376

No. 12.—STATEMENT showing the DISTRIBUTION between "Voted" and "Non-voted" of ENGLAND for the year

HEADS OF EXPENDITURE.	CENTRAL GOVERNMENT.		GOVERNMENT OF MADRAS		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
Brought forward	₹ 3,03,28,081	₹ 81,53,21,083	₹ 1,87,48,643	₹ 87,88,000	₹ 1,70,07,550	₹ 1,03,78,370	₹ 1,14,40,000	₹ 31,4
CC.—Irrigation, etc., Capital Outlay charged to Revenue—								
16.—Construction of Irrigation, etc., Works	1,51,160	3,670	10,34,634	70,757	.	..	2,00,000	8
D.—Posts and Telegraphs Revenue Account—								
17.—Posts and Telegraphs—								
Interest on Debt—								
Indian Posts and Telegraphs Department	..	65,77,089	..	..	..	..	..	..
Indo-European Telegraph Department	..	6,51,078	..	..	..	..	..	..
TOTAL		71, 9, 67	..	..	..	..	..	..
Dr.—Posts and Telegraphs Capital Outlay Charged to Revenue—								
18.—Capital Outlay on Posts and Telegraphs—								
Indian Posts and Telegraphs Department	11,56,708	1,138	..	..	..	..	..	..
Indo-European Telegraph Department	—28,581	.	..	..	..	..	..	..
TOTAL	1, 77, 17	1, 138	..	..	..	..	..	..
E.—Debt Services—								
19.—Interest on Ordinary Debt	4,37,14	3,50,713	..	—37,160	18,914	1,08,40,150	..	—5,
20.—Interest on Other Obligations	4,13,02	1,10,1,225	..	6,082	..	9,000	8,403	..
21.—Appropriation for Reduction or Avoidance of Debt.	1,7, 7,777	1,00, 7, 3	..	39, 0, 170	..	11,00, 07	..	0,
TOTAL	2, 04, 18, 213	13, 1, 1, 151	..	39, 9, 050	18, 914	2, 18, 51, 387	8, 403	—1,
F.—Civil Administration—								
22.—General Administration	1,37,73,784	67,07,540	2,18,08,211	32,61,155	1,04,85,110	1,27,65,678	1,00,83,068	20
23.—Audit	61,31,350	10,33,559	..	..	..	..	..	..
24.—Administration of Justice	1,02,551	7,25,437	₹ 4,45,714	13,61,028	66,65,015	10,00,554	68,35,000	24
25.—Jails and Convict Settlements	20,32,647	2,2,2,00	20,17,029	2,05,430	13,41,558	1,23,568	33,14,115	1
26.—Police	0, 63, 205	14, 7, 1, 073	1,87,40,237	12,70,907	1,07,32,100	12,00,160	1,91,07,007	21
27.—Ports and Pilotage	10,87,450	14,60,050	23,68	1,064	21,333	1,045	4,28,278	..
27(1)—Lighthouses and Lightships	18,68,423	10,411	..	..	..	..	..	..
28.—Ecclesiastical	..	31,02,511	..	..	..	..	..	..
29.—Polltical	..	1,81,01,103	..	..	..	..	..	..
29A.—Frontier Watch and Ward	..	2,09,84,120	..	..	..	..	..	..
30.—Scientific Departments	76,20,623	18,20,109	2,75,415	51,007	56,028	..	22,100	..
31.—Education	47,80,092	5,16,717	2,02,34,806	62,01,558	1,09,22,081	8,02,036	1,31,03,320	..
32.—Medical	22,88,330	9,04,192	68,70,957	7,41,660	50,24,940	0,16,228	47,54,807	..
33.—Public Health	18,03,212	4,07,520	80,20,251	81,206	27,92,701	1,89,020	35,20,021	..
34.—Agriculture	41,12,035	4,02,039	89,26,876	3,00,171	28,43,740	2,48,633	23,18,800	..
35.—Industries	2,62,853	20,350	26,43,301	08,640	1,00,000	351	12,85,118	..
Charged over	5,72,18,785	6,37,79,083	9,08,26,019	1,87,03,721	6,70,23,170	1,07,98,306	6,66,42,660	1,
	6,70,47,854	46,19,05,215	1,97,88,497	1,86,02,085	1,76,20,500	3,17,32,718	1,10,67,788	..

No. 12. -STATEMENT showing the DISTRIBUTION between "Voted" and "Non-voted" ENGLAND for

HEADS OF EXPENDITURE.	CENTRAL GOVERNMENT.		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF DELHI.	
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.
Brought forward	Rs. 6,70,47,684	Rs. 40,19,06,215	Rs. 1,07,83,437	Rs. 1,26,02,185	Rs. 1,70,36,600	Rs. 3,17,32,710	Rs. 1,16,67,788	
F.—Civil Administration—contd.	6,72,18,785	40,37,79,082	9,08,25,613	1,35,62,721	6,70,23,179	1,67,98,300	6,65,43,950	1.
36.—Ariation	19,74,834	10,878	...	...	...	...	...
37.—Miscellaneous Departments	13,08,703	2,80,278	25,20,056	1,15,321	3,07,322	61,004	2,30,921	
37A.—Indian Stores Department	17,91,543	65,107	...	...	...	...	...
TOTAL	6,21,03,033	6,40,57,405	9,38,45,673	1,36,78,043	6,71,20,501	1,68,00,000	6,17,79,271	1.
FF.—Civil Administration—Capital Outlay charged to Revenue—								
56A.—Capital Outlay on Industrial development met from Revenue	...	...	...	...	...	...	...
G.—Currency and Mint—								
32.—Currency	43,50,018	1,53,213	...	...	...	...	...
32.—Mint	3,53,473	1,13,893	...	...	...	...	...
TOTAL	71,41,580	2,67,104	...	...	...	...	...
H.—Civil Works—								
41.—Civil Works	2,41,84,741	17,15,470	1,76,52,700	9,01,172	1,00,85,377	5,71,500	81,80,147	1
41C.—Interest on Capital Outlay on Hydro Electric Scheme.	...	...	...	53,710	...	...	...
42.—Bombay Development Scheme	...	...	...	...	1,50,000	23,64,833	...	
TOTAL	2,41,84,741	18,47,100	1,76,52,700	9,54,882	1,14,70,000	20,30,333	81,80,147	1
HH.—Capital Outlay on Civil Works, etc., charged to Revenue—								
41A.—Capital Outlay on Civil Works met out of Extraordinary Receipts	...	...	...	...	...	...	...
J.—Miscellaneous—								
43.—Famine—								
A.—Famine Relief	885	...	182	...	5,05,010	1,000	40,213	
B.—Transfers to Famine Relief Fund	...	...	...	7,00,918	...	...	...
44.—Territorial and Political Pensions	...	31,00,003	...	...	...	...	...
45.—Superannuation Allowances and Pensions	44,87,000	2,51,00,370	51,38,035	18,41,464	57,54,617	15,43,110	45,04,513	1
46.—Stationery and Printing	54,80,185	45,613	22,70,550	25,735	15,23,923	...	23,27,628	
47.—Miscellaneous	80,33,270	40,80,671	4,21,000	20,070	6,28,601	14,703	2,37,717	
TOTAL	1,88,57,413	3,02,57,020	78,77,172	18,91,007	85,11,020	15,64,762	71,10,000	1
JJ.—Miscellaneous—Capital Outlay charged to Revenue—								
45A.—Commutation of Pensions financed from Ordinary Revenues.	-1,43,859	5,08,030	6,74,002	1,78,245	...	...	24,82,311	1
K.—Military Services—								
48.—Army—								
Effective	...	44,87,46,091	...	...	...	...	...
Non-Effective	...	8,58,31,553	...	...	...	...	...
49.—Marine.	...	82,62,153	...	...	...	...	...
50.—Military Engineer Services	...	4,68,27,726	...	...	...	...	...
50A.—Transfers to Military Reserve Fund	...	18,41,222	...	...	...	...	...
TOTAL	...	66,08,08,743	...	...	...	...	...
LL.—Extraordinary Items—								
52.—Extraordinary Payments	...	8,062	...	...	...	...	...
TOTAL EXPENDITURE CHARGED TO REVENUE (as in Accounts Nos. 6 and 9).	17,68,08,584	1,14,93,07,820	18,92,88,714	2,91,94,887	10,48,55,987	5,30,03,707	9,61,75,466	1.7
Carried over	17,68,08,584	1,14,93,07,820	18,92,88,714	2,91,94,887	10,48,55,987	5,30,03,707	9,61,75,466	1.7

penditure of the CENTRAL GOVERNMENT and of the PROVINCIAL GOVERNMENTS in INDIA and in
 ded 31st March 1930—*contd.*

	GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB.		GOVERNMENT OF BULMA.		GOVERNMENT OF BIHAR AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BEHAR.		GOVERNMENT OF ASSAM.		SEAN STATES FLORIDA TION.
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Non-voted.
7	R 1,38,67,331	R 1,74,21,550	R 91,98,124	R 1,17,05,003	R 1,70,95,008	R 21,61,601	R 60,95,753	R 27,65,281	R 50,02,593	R 33,74,004	R 51,02,561	R 4,64,523	R 7,12,422
8	6,89,73,977	77,70,554	8,08,44,888	5,74,040	1,91,74,957	99,51,028	3,57,03,609	54,24,007	1,46,00,122	32,46,842	1,10,06,183	25,41,651	16,78,809
9	...	...	...	...	...	...	...	...	...	...	...	...	...
10	75,754	2,040	1,11,760	5,274	1,52,765	82,640	48,738	...	1,02,680	35,214	19,088	1,147	1,701
11	...	...	...	...	...	...	...	...	...	...	...	...	...
12	6,67,49,731	77,75,503	6,07,56,769	66,60,214	4,04,27,725	1,60,94,774	2,38,12,347	54,74,697	2,47,05,962	33,82,158	1,10,56,251	25,42,723	10,50,700
13	...	...	28,403	477	...	...	...	...	...	...	...	...	...
14	...	...	...	...	...	...	...	...	...	...	...	...	...
15	...	...	...	...	...	...	...	...	...	...	...	...	...
16	...	...	...	...	...	...	...	...	...	...	...	...	...
17	47,80,893	3,51,713	1,02,43,571	6,61,926	2,00,41,352	17,71,207	8,50,096	5,70,030	79,10,009	3,40,123	74,36,564	3,38,412	24,70,511
18	...	...	...	...	...	...	...	...	...	...	...	...	...
19	...	...	...	...	...	...	...	...	...	...	...	...	...
20	47,69,559	1,51,713	1,02,43,571	6,61,926	2,00,41,352	17,71,207	8,50,096	5,70,030	79,10,009	3,40,123	74,36,564	3,38,412	24,70,511
21	...	...	15,20,323	35,847	...	...	...	...	...	...	...	...	...
22	...	...	...	...	...	...	...	...	...	...	...	...	...
23	8,63,055	1,008	4,17,537	...	2,64,632	110	2,473	...	23,00,637	14,103	2,52,141	...	...
24	...	7,35,337	...	...	...	...	...	...	...	...	...	...	...
25	...	...	...	...	...	...	...	...	...	...	...	...	...
26	51,10,097	18,80,427	22,44,041	12,75,619	5,75,541	11,70,570	20,14,203	7,65,778	17,68,592	7,68,217	6,72,507	4,61,893	4,741
27	13,54,354	10,545	11,42,538	70,252	1,70,017	1,42,4	0,20,011	...	6,80,000	2,904	4,28,880	3,100	18,13
28	9,13,509	8,301	14,97,714	66,50	5,70,574	6,50,140	2,34,575	11,012	8,66,047	...	4,29,171	16,017	2,79,141
29	83,41,545	21,00,249	58,16,718	10,51,187	7,65,575	19,00,253	32,00,02	7,70,710	50,68,133	7,74,744	17,00,775	4,72,650	3,02,745
30	...	...	...	...	...	...	1,80,658	68,549	...	...	...	...	...
31	...	...	...	...	...	...	...	...	...	...	...	...	...
32	...	...	...	...	...	...	...	...	...	...	...	...	...
33	...	...	...	...	...	...	...	...	...	...	...	...	...
34	...	...	...	...	...	...	...	...	...	...	...	...	...
35	...	...	...	...	...	...	...	...	...	...	...	...	...
36	...	...	...	...	...	...	...	...	...	...	...	...	...
37	9,56,38,43	2,76,90,104	9,37,57,277	1,04,08,109	9,40,28,673	1,53,65,005	5,17,18,800	96,21,253	4,63,76,715	78,50,042	2,50,78,421	38,16,807	51,66,675
38	9,56,28,456	2,76,92,104	9,37,27,277	1,04,08,109	9,40,28,673	1,53,65,005	5,17,18,800	96,21,253	4,63,68,715	78,50,042	2,50,38,421	38,16,807	51,66,675

No. 12.—STATEMENT showing the DISTRIBUTION between "Voted" and "Non-voted" of the ENGLAND for the year

HEADS OF EXPENDITURE.	CENTRAL GOVERNMENT		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BANGAL.		Item No.
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	
	R	R	R	R	R	R	R	R	
Brought forward	17,19,42,591	1,14,67,070	13,92,53,714	2,01,01,667	10,42,55,067	5,30,03,797	9,01,76,406	1,71,68,112	89
B—XI. A.—State Railways—Commercial Lines—									
Working Expenses adjusted by deduction from Receipts	65,00,23,177	43,81,845	...	...	...	...	...	...	90
Surplus Profits paid to Companies, etc. do. do.	1,31,57,708	...	...	...	...	...	...	...	91
XI. B.—State Railways—Strategic Lines—									
Working Expenses adjusted by deduction from Receipts	2,03,93,477	2,60,200	...	...	...	...	...	...	92
TOTAL	69,41,40,111	45,71,115	...	...	...	...	...	...	93
C.—XIII—Irrigation, etc.—									
Working Expenses adjusted by deduction from Receipts	10,61,870	1,14,183	40,35,918	3,31,260	50,50,147	4,44,791	15,77,901	1,06,159	94
D.—XV—Posts and Telegraphs—									
Working Expenses adjusted by deduction from Receipts									
Indian Posts and Telegraphs Department	11,14,78,697	11,67,473	...	...	...	...	...	...	95
Indo-European Telegraph Department	1,1,340	6,47,821	...	...	...	...	...	...	96
TOTAL	12,15,61,147	18,35,294	...	...	...	...	...	...	97
L.—Provincial Contributions, etc.	...	...	...	...	3,011	...	...	...	98
Refunds of Revenue	7,7,177	2,27,60,473	6,00,671	3,47,490	14,90,738	58,671	...	18,02,170	99
CAPITAL HEADS.									
AA. to JJ.—Forest, Irrigation and other Capital Outlay not charged to Revenue—									
52A.—Capital Outlay on Forests	...	...	—3,42,970	...	...	...	...	...	100
52B.—Capital Outlay on Security Printing Press	22,761	...	...	...	...	...	...	...	101
53A.—Construction of State Railways—Commercial	58,83,10,775	4,70,490	...	...	...	...	...	...	102
53B.—Construction of State Railways—Strategic	27,86,016	40,788	...	...	...	...	...	...	103
55.—Construction of Irrigation, etc., Works	2,77,808	21,475	88,02,459	2,61,667	2,82,98,410	80,24,000	18,84,288	2,88,707	104
55.—Capital Outlay on Posts and Telegraphs—									
Indian Posts and Telegraphs Department	34,07,553	...	...	...	...	...	...	...	105
Indo-European Telegraph Department	—1,00,714	...	...	...	...	...	...	...	106
56A.—Capital Outlay on Improvement of Public Health	...	...	...	...	5,43,285	48,079	...	...	107
56B.—Capital Outlay on Agricultural Improvements	...	...	...	...	...	...	...	...	108
56C.—Capital Outlay on Industrial Development	...	...	2,17,303	...	...	...	...	...	109
56EL.—Capital Outlay on Vizagapatnam Port	35,72,010	2,008	...	...	...	...	...	...	110
Carried over	80,84,87,203	5,80,907	88,73,513	3,61,857	2,88,48,075	80,78,069	18,84,288	2,88,707	111
	88,93,77,298	1,17,81,82,024	14,50,20,943	2,08,78,626	11,24,35,683	6,26,09,304	9,77,08,837	1,01,66,041	112

audit of the CENTRAL GOVERNMENT and of the PROVINCIAL GOVERNMENTS in INDIA and in
31st March 1930—*contd.*

[illegible]

No. 12.—STATEMENT showing the DISTRIBUTION between "Voted" and "Non-voted" of the ENGLAND for the year

HEADS OF EXPENDITURE.	CENTRAL GOVERNMENT.		GOVERNMENT OF MADRAS		GOVERNMENT OF BOMBAY.		GOVERNMENT OF PENJAB.		Item No.
	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward	93,92,77,208	1,17,51,83,024	14,50,30,503	2,03,73,626	11,21,33,081	5,75,03,264	9,77,63,307	1,01,80,941	118
	30,84,57,300	5,80,087	8,72,812	2,51,857	2,58,44,678	50,73,069	10,84,81	2,88,407	119
A A. to J.J.—Forest, Irrigation and other Capital Outlay not charged to Revenue—contd.									
50E.II.—Capital Outlay on Lighthouses and Lightships	12,831	...	...	...	...	...	...	...	116
50F.—Coinage Capital Outlay	98,603	...	...	...	...	...	...	...	110
57.—Initial Expenditure on New Capital at Delhi	68,00,320	4,73,019	...	...	...	...	...	...	7
58.—Capital Outlay on Hydro-Electric Scheme	...	...	9,01,850	...	...	...	...	...	115
60.—Bombay Development Scheme	...	...	...	...	—2,67,501	8,102	...	...	113
60.—Civil Works	...	...	69,968	5,200	43,47,012	1,66,592	23,70,840	...	121
60A.—Other Provincial Works not charged to Revenue	...	...	...	...	8,871	...	...	...	121
60B.—Payments of Commuted Value of Pensions	27,88,818	10,10,808	—1,10,638	—8,571	9,62,825	2,81,703	...	...	122
TOTAL	31,81,57,784	20,4,854	87,55,121	2,48,670	3,07,8,001	56,83,335	41,13,123	2,55,607	123
DEBT HEADS.									
Advances Repayable	70,55,476	...	...	...	...	...	...	...	124
Coinage Accounts	9,49,000	...	...	...	...	...	...	...	125
Depreciation Fund—Railways	11,76,18,314	...	...	...	...	...	...	...	126
Railway Reserve Fund	2,08,31,706	...	...	...	...	...	...	...	127
Loans and Advances by the Central Government	16,01,30,836	...	...	...	...	...	...	...	128
Permanent Debt	...	...	...	...	...	...	...	...	129
Depreciation Reserve Fund—Government Presses	...	...	...	...	...	37,13	...	83,283	130
Depreciation Reserve Fund of Commercial Concerns	...	...	...	...	...	...	...	...	131
Repayment of Advances from Provincial Loans Fund	...	...	...	...	...	7,71,00,028	...	0,78,683	132
Appropriation for Reduction or Avoidance of Debt—Sinking Fund.	...	...	...	...	...	12,258	...	...	133
Loans and Advances by Provincial Governments	...	...	80,75,427	...	48,03,177	...	18,31,660	5,169	134
Famine Relief Fund	...	...	...	...	...	76,90,111	...	47,212	135
Transfers from Famine Relief Fund (Repayment of Advances to General Balances)	...	...	...	...	...	2,00,005	...	...	136
Sinking Fund Investment Accounts	...	...	...	...	...	14,83,079	...	...	137
Reserve	...	...	...	...	...	...	...	6,28,018	138
Revenue Reserve Fund	...	...	...	...	...	...	...	...	139
Miscellaneous	...	...	...	...	...	3,06,714	...	...	140
TOTAL	29,71,81,501	...	80,75,427	...	48,03,177	8,68,70,227	19,31,580	14,42,821	141
GRAND TOTAL	1,50,46,18,885	1,18,01,74,878	1,68,31,548	2,51,34,526	14,81,48,258	14,60,58,018	10,32,80,070	2,08,18,829	142

Expenditure of the CENTRAL GOVERNMENT and of the PROVINCIAL GOVERNMENTS in INDIA and in 131st March 1930—concl'd.

GOVERNMENT OF UNITED PROVINCES		GOVERNMENT OF PUNJAB		GOVERNMENT OF BOMBA		GOVERNMENT OF BIKANER AND ODISHA		GOVERNMENT OF CENTRAL PROVINCES AND BEHAR		GOVERNMENT OF ASSAM		SEAM STATES FEDERATION
Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Non-voted.
R	R	R	R	R	R	R	R	R	R	R	R	R
3,00,740	2,91,50,022	1,50,52,500	2,15,50,455	9,18,56,558	1,07,63,555	5,35,81,248	1,03,78,652	4,77,30,921	51,73,348	2,60,84,450	21,01,110	1,93,167
8,08,116	5,1,007	72,26,550	2,08,822	6,10,602	24,507	...	...	20,58,511	1,94,657	52,274	...	...
...
...
...	...	29,25,900	8,26,562	...	...	...	...	...	...	...	...	...
...
0,73,160	1,67,450	...	...	...	...	...	...	6,22,443	81,294	2,72,657	...	5,67,500
24,267	...	...	...	...	...	...	...	...	...	...	...	...
2,24,178	—10,700	6,10,101	3,48,635	15,20,404	7,67,257	—9,242	—3,459	10,43,623	1,52,001	54,272	—3,720	...
3,00,000	0,77,700	1,10,31,421	14,72,322	24,48,036	3,11,704	—9,241	—2,459	37,24,506	3,78,753	4,15,213	—3,720	5,67,400
...
...
...
...
...
...	60,500	...	1,21,500	...	...	...	...	...	...	...	...	...
...	...	...	80,814	70,788	...	...	...	39,999	...	...	...	...
...	...	...	...	1,27,000	...	...	...	...	...	...	...	...
...	1,48,85,552	...	5,17,507	...	4,69,981	...	45,869	...	88,32,800	...	...	...
...	60,200	...	1,30,007	...	...	...	...	...	...	...	...	...
1,00,650	...	73,45,008	...	19,82,588	3,085	12,65,717	9,001	54,60,820	...	30,64,294	...	20,000
...	...	...	4,43,560	...	...	...	20,43,372	1,03,75,047	...	...	...	...
...	...	...	...	...	...	...	1,69,603	...	4,87,580	...	...	...
...	25,41,213	...	...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	8,41,051	...	...	...	...	...
...	...	...	16,00,000	...	...	...	...	...	...	...	...	...
...	...	...	11,491	...	...	...	...	...	...	...	...	...
71,03,559	1,75,47,455	73,45,008	2,23,389	21,80,100	4,93,026	13,65,717	36,06,895	1,57,75,560	93,00,180	30,64,294	...	20,000
95,30,068	4,78,44,268	18,92,26,680	2,58,25,149	10,44,05,997	1,75,68,806	5,48,61,723	1,28,39,088	6,71,31,323	1,75,53,260	2,96,37,965	33,87,020	57,50,703

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS

1929-30.

Sections A and AA.—Principal Revenue Heads and Direct Demands on Revenue.

Revenue Rs. 1,51,77,65,740 . Expenditure { Charged to Revenue Rs. 14,78,45,841
 { Not charged to Revenue Rs. —8,815

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
					R	R
General	13	Statement of Principal Sources of Ordinary Revenue.	88	...	...	...
"	13-A	Detailed Statement of Assignments, etc.	88	...	...	...
Customs	14	Receipts	95	...	51,27,66,229	...
"	14-A	Expenditure	96	...	...	97,51,318
Taxes on Income	15	Receipts	99	...	17,06,34,796	...
"	15-A	Expenditure	100	...	...	71,84,932
Salt	16	Receipts	103	...	6,76,46,354	...
"	16-A	Store Account	103	...	...	...
"	16-B	Expenditure	104	...	...	1,26,36,326
Opium	17	Receipts	107	...	3,04,09,788	...
"	17-A	Store Account	108	...	...	...
"	17-B	Expenditure	109	...	...	48,81,273
Land Revenue	18	Receipts	113	...	33,47,10,226	...
"	18-A	Expenditure	115	...	...	4,26,49,140
Excise	19	Receipts	119	...	20,41,23,285	...
"	19-A	Expenditure	121	...	...	2,19,18,391
Stamps	20	Receipts	124	...	14,12,41,479	...
"	20-A	Expenditure	125	...	...	30,81,395
Forest	21	Receipts	129	...	6,12,51,357	...
"	21-A	Expenditure	131	...	...	3,47,52,851
Registration	22	Receipts	134	...	1,37,07,910	...
"	22-A	Expenditure	135	...	...	76,53,480
Scheduled Taxes	22-B	Receipts	139	...	40,55,461	...
"	22-C	Expenditure	137	...	...	39,200
Tributes	23	Receipts	140	...	72,23,464	...
		TOTAL . . . . .		..	1,51,77,65,740	14,46,11,308
Salt	16-C	Capital Outlay charged to Revenue	105	...	...	1,17,208
Forest	21-B	" " " " " "	132	...	...	81,22,329
		TOTAL . . . . .		...	...	32,94,535
Security Printing	20-B	Capital Outlay not charged to Revenue	126	...	...	22,764
Forest	21-B	" " " " " "	132	...	...	—1,09,579
		TOTAL . . . . .		...	...	—8,815

A. and AA.—Principal Revenue Heads, etc.

Sections A and AA.—Principal Revenue Heads and Direct Demand Revenue.

Section A deals with the principal sources of Central and Provincial revenues and the charges in respect of collection and administration thereof. The revenue earned by the Commercial Departments of Railways, Industries, and Posts and Telegraphs is dealt with in separate sections as to those Departments. The arrangement of the heads in this section is in the order of their relative importance as determined by their yield, Central heads being shown first and the Provincial heads thereafter. Tributes from Indian States, though a source of Central revenue, are placed last of all in view of their relative insignificance.

2. Section AA deals with the capital expenditure incurred in Revenue Departments for improvement or development of revenue sources, such as Salt, Forests, etc. It includes the capital major head "52-B-Capital Expenditure on the Security Printing Press" opened in the accounts for 1919 for the record of capital invested in the Security Printing Press established for the manufacture of stamps in India.

Statement of principal sources of ordinary Revenue.

This statement brings out the net revenue for the whole of British India and Burma under the principal sources of ordinary revenue and exhibits the incidence upon each area of 1,000 square miles and each 1,000 of population.

2. It includes all the heads under "Principal Heads of Revenue", except "Opium" and "Tributes from Indian States" which are not taken into account as the receipts thereunder do not accrue from either direct or indirect taxation.

3. In this statement, Burma is treated separately, as it is a self-contained province and is out of India. In the case of other provinces, the Salt and the Customs figures are shown in lump for the whole of India, as the revenue brought to account under these heads in each province does not represent the collections from the people of that province only. Salt revenue is realised in the provinces in which salt is manufactured or into which it is first imported and Customs revenue is collected mainly in the seaport towns, but the taxes so levied are met by the consuming public in the whole of India.

4. The receipts shown under each head represent *net* collections after deduction of refunds. Assignments of Land Revenue, and Salt, Excise and other compensations paid for resumption of revenue rights by Government, as well as allowances to district and village officers for collection of land revenue which are really of the nature of refunds of revenue, are also deducted from the total receipts so as to deduce the *net* revenue under each head.

No. 13.—STATEMENT OF PRINCIPAL SOURCES OF ORDINARY REVENUE for the Year ended 31st March 1930

Customs.	Taxes on Income.	Salt	Land Revenue.	Excise	Stamps.	Forest.	Registration	Scheduled Taxes.	Total.	Deduct assignments, compensations, etc.	Net Revenue	Area. (a)	Population. (a)	Net Revenue per 1,000 Sq. Miles.	Net Revenue per 1,000 of Population.
R	R	R	R	R	R	R	R	R	R	R	R	Sq. Miles.	(a)	R	R
7,80,67,724	1,79,04,560	84,41,955	5,32,97,308	1,28,29,522	69,57,077	2,63,65,087	6,47,718	4,14,499	19,19,18,980	4,83,017	19,18,980	2,33,717	13,212,162	8,21,195	14,526
...	1,30,29,667	...	6,14,081	33,21,820	13,04,714	22,35,124	84,366	...	2,05,89,677	379,13	2,02,10,544	6,447	1,010,445	...	...
...	1,88,928	...	10,95,913	6,75,693	1,57,523	29,300	6,13	...	21,33,370	71,453	21,02,137	54,228	420,648	38,765	4,997
...	9,86,888	...	21,06,921	10,71,625	10,90,547	8,64,377	76,195	...	61,96,553	4,83,017	57,13,576	13,419	2,251,310	4,55,779	2,583
...	1,41,29,116	...	5,21,06,628	5,92,26,196	2,50,92,012	63,56,299	35,57,598	...	16,04,67,659	71,70,444	15,32,97,213	1,42,260	42,318,985	10,77,58	3,22
...	3,69,15,692	...	4,79,62,982	4,11,94,351	1,78,92,089	79,74,964	12,32,787	20,11,839	15,31,84,704	1,62,36,140	13,89,28,544	1,23,621	19,348,219	11,23,827	7,180
...	(b) 1,82,24,527	...	9,24,74,242	2,26,24,989	3,19,650	30,53,078	51,69,133	16,28,23	16,39,70,712	2,32,665	16,37,38,177	76,843	46,693,395	1,30,813	3,506
...	90,39,402	...	6,85,33,500	1,30,85,111	1,80,64,667	61,75,638	13,76,865	...	11,62,29,183	3,48,162	11,36,81,021	1,06,295	45,375,787	10,0,182	2,554
...	68,93,815	...	2,67,75,663	1,15,07,095	1,15,07,572	31,57,771	9,34,425	...	5,92,75,341	1,07,799	5,91,47,542	99,843	20,685,024	5,92,588	2,860
...	49,66,198	...	1,77,83,092	1,90,81,624	1,11,44,417	9,30,275	17,07,666	...	5,6,12,272	1,03,960	5,53,08,312	83,161	31,002,189	8,67,48	1,692
...	33,50,862	...	2,04,99,267	1,26,44,815	67,18,431	59,37,546	6,99,669	...	4,98,09,733	20,43,089	1,77,64,694	99,876	13,912,760	4,78,200	3,443
...	18,81,567	...	1,20,73,930	66,22,645	19,98,379	35,20,008	2,09,837	...	2,63,06,888	72,989	2,62,32,867	53,015	7,606,230	4,94,820	3,443
...	24,484	...	3,87,409	3,87,896	1,07,596	5,78,880	8,928	...	14,95,493	...	14,95,493	1,592	163,638	9,45,418	9,123
TOTAL	17,06,34,796	34,41,955	33,47,10,626	20,41,23,285	14,12,41,479	6,12,51,357	1,37,02,910	40,55,461	1,00,92,29,593	2,72,38,637	98,19,60,962	1,094,300	247,003,293	8,97,342	3,975
...	...	6,42,04,399	...	...	...	...	...	...	6,42,04,399	39,69,744	6,02,34,655	...	...	...	...
...	...	...	...	...	...	...	...	...	43,46,9,503	15,06,902	43,31,91,603	...	...	...	...
TOTAL REVENUE	17,06,34,796	6,76,46,354	33,47,10,626	20,41,23,285	14,12,41,479	6,12,51,357	1,37,02,910	40,55,461	1,51,01,32,497	3,37,45,277	1,47,73,87,220	1,094,300	247,003,293	13,50,075	5,981
Revenue per 1,000 Square Miles	1,55,931	61,817	3,05,867	1,86,533	1,29,070	55,973	12,52	...	...	...	13,50,075	...	...	...	...
Revenue per 1,000 of Population	690.8	273.8	1,355.8	826.4	571.8	247.9	55.5	...	...	...	5,981	...	...	...	...

(a) From the latest Statistical Abstract for British India.

(b) Adjusted in India General books.

No. 13A.—DETAILED STATEMENT OF ASSIGNMENTS, COMPENSATIONS, etc., included in Account No. 13.

India General.	Baluchistan	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab	Burma	Bihar and Orissa	Central Provinces and Berar.	Assam.	TOTAL.
R	R	R	R	R	R	R	R	R	R	R	R	R
3,67,236	71,233	4,74,374	8,49,860	29,02,014	2,32,665	3,48,162	1,01,305	...	1,03,960	16,230	72,989	55,40,028
(a) 11,897	...	8,643	63,20,584	1,33,54,126	...	...	6,494	...	...	(b) 20,26,819	...	2,17,28,608

Assignments and Compensations (Land Revenue and Excise), vide Accounts Nos. 18-A and 19-A
 Allowances to District and Village Officers, vide Account No. 18-A.

I and 1—Customs.

REVENUE.

The Revenue under this head includes, in addition to Customs duties proper, certain *excise* duties levied on motor spirit and kerosene, the head 'Excise' being restricted in the Government accounts mainly to the duties levied on drugs and intoxicants produced in the country. On the other hand, the customs duty on salt is credited not to the head 'Customs' but to 'Salt', along with the excise duty thereon which that duty is intended to counter-vail. It may be mentioned that duty on the importation of foreign liquors is credited as 'Customs' revenue, while license duty for sale of foreign liquors is treated as 'Excise'.

With effect from the 28th February 1929, both the excise and import duties on motor spirit have been raised from four to six annas *per* gallon, the additional revenue being earmarked for credit to a Road Development Fund, from which grants will be made to Provincial Governments and others for expenditure on the development of roads (See Account No. 89-B.).

2. The great bulk of the Customs revenue is made up of:—

(a) Import Duties

(b) Export Duties,

the duties being credited under two distinct sub-heads in the accounts, 'Sea Customs' and 'Land Customs'. The latter class consists of duty levied on exports or imports by land between 'foreign territory' as defined in section 5 of the Indian Tariff Act, 1894, and British India, and forms but a comparatively small fraction of the total revenue.

3. The various articles on which duties were levied during 1929-30 are set forth in Account No. 14, together with the gross yield of each and the *net* yield after deducting the refunds and drawbacks. The normal rate of import duty levied during 1929-30 was 15 per cent. *ad valorem*, though certain articles were taxed at lower and others at special higher rates. For the complete schedule of tariff duties levied during 1929-30, see Schedules II and III to the Indian Tariff Act, 1894, as subsequently amended.

EXPENDITURE.

4. The charges incurred are almost wholly on account of establishments engaged in the collection of revenue. In Bombay, besides the Customs staff proper, there is a combined Salt and Customs establishment, but its entire cost is now charged to 'Salt'.

[illegible]

(a) Adjusted in India General books.

[illegible]

(c) Adjusted in India General books.

A. and AA.—Principal Revenue Heads, etc.

No. 14A.—ACCOUNT of CHARGES connected with the COLLECTION of the CUST REVENUE for the Year ended 31st March 1930.

	India General.	Balu-chistan.	North-West Frontier Province.	Madras.	BOMBAY.		BENGAL.		Punjab.	Burma.	Bihar and Orissa.	T.
	R	R	R	R	Bombay proper.	Karachi.	Calcutta.	Chittagong.	R	R	R	
Charges in India.												
Charges at the Major Ports of Madras, Bombay, Calcutta, Chittagong, Rangoon and Karachi.												
Pay of Officers . . .	...	...	...	1,04,048	1,99,850	1,02,623	2,44,810	11,868½	...	95,488	...	7
Pay of Establishment . .	..	..	...	2,66,807	12,80,947	5,17,131	15,59,627	81,529	...	5,64,855	...	42
Allowances, Honoraria, etc., including overtime and holiday allowances . . .	...	...	...	68,335	8,80,615	1,06,275	4,64,262	15,486	...	1,86,820	...	12
Supplies and Services . .	...	...	...	4,252	41,977	17,699	5,08,856	1,843	...	72,722	...	6
Contingencies . . .	...	...	...	21,129	48,617	34,871	91,573	6,821	...	41,543	...	2
Grants-in-aid—Contributions, Donations, etc. . . .	...	...	...	3,000	24,700	5,520	41,800	700	...	28,700	...	1
Establishment charges payable to other Governments, Departments, etc. . .	...	...	...	12,218	...	...	...	...	...	...	...
Deduct—Contributions, Recoveries, etc. . . .	...	...	...	1,513	63,307	4,529	...	..	...	...	...
TOTAL CHARGES AT THE MAJOR PORTS . .	...	.	...	4,78,304	19,12,899	7,79,590	20,13,928	1,17,697	...	9,89,623	...	71,
					26,92,449		30,31,625					
TOTAL CHARGES AT OTHER PORTS (vide details at page 97)				2,73,090	..				...	1,52,409	21,895	4,
Cost of collection of Customs duty on articles of Inward Foreign letters and parcels . . .	1,26,596	...	...	...	...	...	...	...	...	...	...	1,
Assignments and Compensations . . .	...	...	300	14,43,747	40,159	...	...	...	22,696	...	...	15,
Land Customs Charges . .	9,049	12,819	13,737	3,04,188	..	...	...	...	...	...	...	3,
TOTAL CHARGES IN INDIA . .	1,35,645	12,819	14,037	24,99,329	27,32,618	(a)	30,31,625		22,696	11,42,032	21,895	96,

Charges in England—

Leave Salaries and Deputation Pay . . . . .	...
Sterling Overseas Pay . . . . .	...
Stores for India . . . . .	...
Contribution to the International Customs Tariffs Bureau . . . . .	...

Secretary of State.	High Commissioner.	Total.
£	£	£
...	5,122	5,122
...	4,680	4,680
...	289	289
217	...	217
TOTAL £	10,091	10,808

Total converted into Rs. at £1 = Rs. 13½ . 1,8

Exchange on ditto .

TOTAL CUSTOMS CHARGES . 97,5

(a) Adjusted in India General books.

No. 14A.—ACCOUNT of CHARGES connected with the COLLECTION of the CUSTOMS REVENUE for the Year ended 31st MARCH 1930—*concl'd.*

DETAILS of CUSTOMS CHARGES at OTHER than the Major Ports.

	Pay of Officers.	Pay of Establishment.	Allowances, Supplies and Services, Contingencies, etc.	TOTAL.
	R	R	R	R
<i>Madras</i>				
Ports	36,243	1,02,819	74,023	2,73,080
<i>Burma</i>				
Akyab	2,260	23,763	10,482	41,105
Bassein	2,400	9,421	9,487	21,308
Bhamo . . . . .	...	2,880	2,023	4,903
Kyauk-Phyu . . . . .	...	1,382	635	2,017
Meigui . . . . .	...	15,650	6,614	22,264
Moulmein	2,484	29,516	14,329	46,329
Sandoway . . . . .	...	612	178	790
Tavoy . . . . .	...	8,428	5,265	13,693
Total	7,144	98,652	48,613	1,52,409
<i>Bihar and Orissa</i>				
Balasore	12,000	3,875	3,320	19,195
Puri . . . . .	...	2,448	253	2,700
Total	12,000	6,323	3,572	21,895
TOTAL CHARGES AT OTHER PORTS	5,392	2,65,794	1,26,208	4,17,394

A. and AA.—Principal Revenue Heads, etc.

II and 2—Taxes on Income.

REVENUE.

The taxes on income are of two kinds :—

(1) Income Tax.

(2) Super Tax.

During 1929-30 Income Tax was charged on a graduated scale of 5 to 18 pies in the rupee, the latter rate being payable on total annual incomes of Rs. 40,000 or upwards. In the case of companies, registered firms and interest on securities, the tax was levied at the maximum rate. Annual incomes of less than Rs. 2,000 are not liable to the tax, except in the case of companies, registered firms and interest on securities, which are taxed whatever the annual total income may be, but refunds are admissible under section 48 of the Indian Income Tax Act to shareholders of companies, partners of registered firms and holders of securities, the refund being fixed with reference to the rate at which they are personally liable.

2. Super Tax is payable in addition to Income Tax and is levied on a graduated and ascending scale on so much of the income as is in excess of Rs. 50,000 per annum. The rates of tax levied during 1929-30 varied from one anna to six annas in the rupee. In the case of a Hindu undivided family, the Super Tax is, however, levied on so much of the income as is in excess of Rs. 75,000, while in the case of companies it is levied at a flat rate of one anna. For complete schedules of the rates of Income Tax and Super Tax in force during 1929-30, see Schedule II to the Indian Finance Act of 1929.

3 The Excess Profits Duty Act, 1919, was in force for one year only, viz., 1919-20. The transactions exhibited under this head in the accounts for 1929-30 represent collections of arrears of revenue.

Share of Provincial Governments.

4. Under Rule 15 of the Devolution Rules as it stands at present, whenever the assessed income of any year of any province exceeds the assessed income of 1920-21, the Local Government of that province is credited with an amount calculated at three pies in each rupee of the amount of such excess. The entire revenue of the Central Government appears under this head, the share allocated to Provincial Governments being credited to the corresponding head in the Provincial Section of the accounts.

EXPENDITURE

5. The charges shown under this head relate chiefly to the establishments employed on the collection and assessment of the taxes. In certain districts of two Provinces this work is performed by the ordinary District Establishments. Local Governments are paid 10 per cent of net collections of income-tax, excluding tax on Government salaries and interest on Government securities, in areas or districts where the assessment and collection are done by their revenue staff, after deducting the cost of special Income Tax staff, if any, in the areas, the latter being, since 1922-23, a charge on the Central Government.

No. 15.—ACCOUNT OF TAXES ON INCOME for the Year ended 31st March 1930.

	India General	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Philippine Islands.	Central Provinces and Berar.	Assam.	Coorg.	Total.
Income Tax:														
Ordinary Collections	15,82,456	1,10,691	8,10,153	1,25,65,468	2,77,40,008	3,84,77,570	60,12,602	50,23,918	1,62,00,428	41,48,597	32,67,371	17,07,147	16,672	11,70,69,276
Deduction by Government from salaries and pensions (a)	81,44,475	55,087	1,96,731	10,14,116	12,06,177	12,02,696	9,97,087	9,13,400	11,12,161	5,70,632	4,14,524	2,38,177	7,786	1,60,88,049
Deduction from interest on Government securities	32,15,673	4,404	5,149	2,71,214	27,12,651	76,785	4,45,012	3,01,930	67,726	14,878	41,922	5,085	317	72,03,341
Deduct—Refunds	1,29,43,604	1,70,182	9,2,633	1,18,70,798	3,16,58,831	3,97,57,051	74,54,701	62,30,248	1,78,84,915	47,74,502	37,53,817	19,46,009	24,775	14,00,60,666
	2,05,914	6,903	87,111	17,51,301	38,66,268	32,96,115	7,46,243	4,23,105	59,92,238	61,89,926	5,88,835	3,65,362	942	1,57,63,088
Total Income Tax	1,26,46,790	1,03,979	8,91,592	1,21,16,567	2,77,92,163	3,61,60,696	71,08,358	68,16,143	1,33,91,492	43,84,116	32,14,912	16,80,657	24,483	12,32,97,628
Deduct—Amount payable to Provincial Governments	1,26,46,790	1,03,979	8,91,592	1,21,16,567	2,77,92,163	3,61,60,696	71,08,358	68,16,143	1,33,91,492	43,84,116	32,14,912	16,80,657	24,483	12,32,97,628
Net Income Tax—CENTRAL	4,01,163	24,818	1,21,231	21,61,939	65,23,805	2,67,94,130	19,33,246	5,87,781	49,69,155	12,48,404	2,89,917	3,01,928	1	4,81,56,900
Super-Tax.	27,113	...	29,621	1,54,733	4,10,877	9,35,613	11,826	44,695	4,53,478	6,70,677	1,57,265	192	...	98,65,159
Deduct—Refunds	3,73,750	24,848	91,707	20,10,100	91,18,938	2,55,58,517	10,21,520	5,73,080	4,59,078	5,77,701	1,32,650	3,00,836	...	4,52,91,720
Total Super Tax	...	...	...	...	...	1,200	...	...	...	...	...	...	...	1,200
Excess Profits Duty	4,430	1	589	2,113	1,201	4,174	9,524	4,333	6,197	4,031	2,580	64	1	39,660
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Revenue in India from Taxes on Income	1,80,24,979	1,88,828	9,86,888	1,41,20,116	3,69,15,492	6,18,21,527	90,39,102	63,63,815	1,79,01,360	19,66,198	23,50,362	18,81,557	24,484	17,00,30,206

Receipts in England.

High Commissioner.

Refund under section 48 to residents in the United Kingdom

Miscellaneous

Ditto converted into Rs. at £1=Rs. 13½

Exchange on ditto

TOTAL REVENUE FROM TAXES ON INCOME

Central Provincial

16,70,60,821
35,73,975

(a) Includes collections in Posts and Telegraphs Department.

Railway

Military

(b) Adjusted in India General books.

A. and AA.—Principal Revenue Heads, etc.

No. 15A.—ACCOUNT OF CHARGES FOR COLLECTION OF TAXES ON INCOME for the Year ended 31st March 1930.

	India General.	Baluchistan	North-West Frontier Province.	Madras	Bombay.	Bengal.	United Provinces.	Punjab.	Derna.	Bihar and Orissa.	Central Provinces and Berar	Assam.	Coorg.	TOTAL.
Charges in India.														
Pay of Officers	₹ 31,311	7,742	32,641	3,64,242	4,41,501	4,82,965	4,02,246	3,06,994	3,21,293	1,76,614	1,76,631	41,991	..	27,86,193
Pay of Establishment	44,875	7,470	23,760	3,17,947	8,88,047	4,57,107	2,00,944	2,17,571	3,44,284	1,13,191	1,28,078	87,041	701	27,81,016
Allowances, Honoraria, etc.	5,931	2,443	8,955	93,713	1,63,774	68,387	52,827	84,406	1,05,861	27,208	33,244	10,604	14	6,56,865
Supplies and Services and Contingencies	9,082	1,842	7,533	1,02,837	2,02,790	83,996	80,859	1,06,069	86,601	54,400	40,677	18,864	180	7,95,680
Grants-in-aid, Contributions, etc.	...	...	...	...	..	..	600	...	606	600	...	...	...	1,806
Establishment charges payable to other Governments, etc.	...	...	...	..	...	...	641	...	24,684	...	...	4,428	1,000	30,753
Works	...	...	...	...	...	...	1,571	...	..	2,139	...	...	...	3,710
Deduct—Amount transferred to Opium Department on account of share of pay and passage of Commissioner of Income-Tax	...	...	...	..	...	...	21,219	...	..	...	...	...	..	21,219
TOTAL	91,149	19,497	72,887	8,78,739	16,96,112	10,92,455	7,18,469	7,15,040	8,82,831	3,74,132	3,78,650	1,12,928	1,895	70,34,804

Charges in England				Secretary of State	High Commissioner.	Total.
Expenditure in connection with appeals from India	..	..	..	£ 1,260	£ ..	£ 1,260
Leave Salaries and Deputation Pay	..	..	..	..	8,375	8,375
Study allowances of an officer	..	..	..	..	110	110
Sterling Overseas Pay	..	..	..	..	1,421	1,421
TOTAL	..	..	..	1,260	9,906	11,166
TOTAL converted into Rs. at £1 = Rs 13½						1,48,879
Exchange on ditto						1,249

III and 3—Salt.**REVENUE.**

Salt revenue is derived from three principal sources, *viz.* :—

- (1) Excise duty on Indian salt.
- (2) Customs duty on imported salt.
- (3) Sale of Government salt.

Salt is manufactured in India both by Government, either directly or indirectly, and by private persons. In the case of the former, the work is carried on either by Government, as in the case of the Northern India Salt sources (principally Sambhar Lake in Rajputana and salt mines at Khewra), or by private agency under Government supervision as in Madras and Bombay. Where the salt is produced by private agency, it is purchased by Government to be sold subsequently to the traders. In the case of private salt works which exist in Madras, Bombay and Burma, Government supervises the manufacture and collects excise duty on all the salt produced.

The rate of customs duty on foreign and the excise duty on Indian salt is Rs. 1 4 0 per maund (of 82 lbs.) all round, with the exception of a few districts of Burma and Aden, where a composition system is in force. No duty is levied on salt imported from Tibet into Kumaon. In the accounts, the sale proceeds of salt manufactured at the Government works are credited as a distinct item, the excise duty being credited under a separate head.

EXPENDITURE.

2. The expenditure in the Northern India Salt Revenue Department is classified into the following main divisions:—

- (1) Working Expenses.
- (2) Preventive Establishment.
- (3) Salt Compensations to Indian States, etc.
- (4) Interest on Capital.
- (5) Capital Expenditure.

A system of accounts based on commercial principles has been introduced in the Manufacturing Branch of the Northern India Salt Revenue Department with effect from the 1st April 1924. A Depreciation Fund has been created for renewal and replacement of wasting assets of the Department, the annual contribution to the Fund being charged to Working Expenses. The department is further charged with interest on Capital Outlay and other items of indirect charges such as the cost of audit and accounts, pensionary charges, etc., which are necessarily included in the Working Expenses to bring out the true commercial profit or loss on the working of the Department. The accounts in commercial form appear annually in the Appendix to the Appropriation accounts of the Central Government (Civil) containing accounts and reviews of the Government commercial concerns.

Salt Compensation consists of payments, mostly to Indian States in Rajputana, for the cession to Government of rights in connection with this source of revenue. A portion of these payments is debited to the Working Expenses of the Department.

The whole of the capital expenditure in the Northern India Salt Revenue Department is met out of Revenue—*vide* paragraph 4 below.

3. The main items of Salt expenditure in Provincial areas are:—

- (1) Cost of salt purchased by Government.
- (2) Cost of administrative and preventive establishments.
- (3) Works.
- (4) Salt Compensations.

A. and AA.—Principal Revenue Heads, etc.

The first of these occurs in Madras and Bombay where, as stated in paragraph 1 above, the salt produced in Government Works run by private agency is purchased by Government. In some provinces there are combined Salt and Excise establishments, the charges for which are distributed in proportionate shares between the heads concerned.

Head (3) records expenditure on extension and improvement of the Pritchard Salt Works in Bombay, Excise-Licensees works in Madras and other petty works for manufacture and storage of salt.

The Salt Accounts in Provincial areas have not yet been placed on a commercial footing

3-A.—CAPITAL OUTLAY ON SALT WORKS (CHARGED TO REVENUE).

CAPITAL EXPENDITURE.

4. This major head records the capital outlay on the Northern India Salt Revenue Department. The details of expenditure are shown in Account No. 16-C.

5. In respect of the expenditure under the head "D.—Bags", it may be explained that a large quantity of bags is stocked by the Northern India Salt Revenue Department for issue to traders on payment, and both the cost of bags and the recoveries therefor are taken to the Capital Account. Thus the amount that remains finally charged to Capital Account represents the cost of bags in stock.

No. 16.—ACCOUNT of SALT REVENUE for the Year ended 31st March 1930.

	Northern India Salt Revenue Department.		Bal. brou- tad.	Madras.	Bombay.	Bengal.	Burma.	Dacca and Orissa.	Assam	Total.
	Transactions of the Manufac- turing Branch.	Other Transactions.								
REVENUE.	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Sales of Government Salt .	20,45,916	...	.	3,75,128	11,49,056	...	..	...	.	41,70,100
Excise duty on Salt manu- factured locally .	...	1,22,45,493	355	1,42,20,448	1,43,17,129	...	5,71,156	...	..	4,13,64,571
Duty on Imported Salt .	...			4,137	3,65,361	1,82,85,129	28,95,519	.	.	2,15,50,149
Rent of Warehouses .	...	...	..	...	..	1,74,457	..	..	...	1,74,457
Fees and cesses .	...	24,408	...	1,08,051	.	...	...	...	...	1,30,459
Dispatch Receipts .	2,80,977	...	...	...	...	..	...	...	...	2,80,977
Miscellaneous .	2,42,895	6,036	..	47,974	93,083	35,879	254	777	1,132	4,27,460
TOTAL SALT REVENUE .	31,69,778	1,22,75,957	355	1,47,53,128	1,50,24,672	1,84,95,465	31,66,929	777	1,132	6,80,88,172
Deduct—Refund. .	26,623	1,54,530		8,497	1,40,426	86,799	24,974	..	.	4,41,319
Net Revenue from Salt .	31,43,155	1,21,21,427	355	1,47,44,631	1,57,84,206	1,84,08,666	24,41,955	777	1,132	6,76,46,854

(a) Adjusted in India General books.

No. 16A.—ACCOUNT of SALT STORE for the Year ended 31st March 1930.

	Northern India Salt Revenue Department.	Madras.	Bombay.	Burma.
	Mds.	Mds.	Mds.	Mds.
Salt in store on 1st April 1929	28,70,224	9,42,716	24,21,728	14,878
Manufactured, excavated or purchased during the year	1,16,16,915	6,65,780	20,64,904	4,812
	1,44,53,142	16,08,496	62,86,632	19,690
Removed by purchasers during the year	1,09,17,197	11,97,503	33,79,615	5,013
Wastage, etc., written off	10,31,135	91,509	5,54,442	1,088
	1,19,48,332	12,89,012	39,34,057	6,099
Balance in store on 31st March 1930	25,04,810	3,19,484	24,52,575	13,591

A. and AA.—Principal Revenue Heads, etc.

No. 16B.—ACCOUNT of CHARGES for COLLECTION of the SALT REVENUE, including Manufacturing Charges, Cost of Salt, and other Revenue Expenditure of the SALT DEPARTMENT, for the Year ended 31st March 1930.

	Northern India Salt Revenue Department.		Madras.	Bombay.	Bengal.	Bihar and Orissa.	Assam.	TOTAL.
	Transactions of the Manufacturing Branch.	Other Transactions.						
Charges in India.								
WORKING EXPENSES.	₹	₹	₹	₹	₹	₹	₹	₹
Direction	1,27,671	18,289	10,43,548	25,54,656	90,916	1,58,155	1,180	39,94,816
Manufacture	15,48,791	...	..	..	..	..	..	15,48,799
Weighment	3,81,523	...	...	...	...	...	..	3,81,523
Stores and workshop establishment	—64,228	...	..	..	..	..	..	—64,228
Medical establishment	24,605	2,094	..	..	...	...	...	26,699
Contribution to the Depreciation Fund	2,76,397	..	...	..	...	...	...	2,76,397
Renewals and Replacements	3,301	..	..	..	...	...	...	3,301
<i>Deduct</i> —Amount met from Depreciation Fund	3,301	..	..	..	...	...	...	3,301
Cost of Accounts and Audit	60,208	...	...	..	..	...	...	60,208
Pensionary charges	78,553	...	..	...	...	...	..	78,553
Establishment charges payable to or recoverable from other Governments, etc., . . . . .	..	...	2,326	—1,900	..	...	270	696
	23,83,528	20,333	10,43,874	25,52,756	90,916	1,58,155	270	62,52,962
<i>Add</i> —Amounts payable to Provincial Governments for share of Combined Salt and Excise Establishments. (See Account No. 19A) . . . . .	..	...	..	73,085	2,00,000	...	76,000	3,54,085
<i>Deduct</i> —Contributions . . . . .	...	...	...	13,076	..	...	...	13,076
TOTAL WORKING EXPENSES	23,83,528	20,333	10,43,874	26,17,765	2,90,916	1,58,155	76,270	65,98,971
Salt purchase and freight . . . . .	...	..	1,86,183	6,43,036	..	...	...	8,29,219
Preventive establishment . . . . .	...	4,04,083	...	...	..	...	...	4,04,083
Works . . . . .	...	...	2,91,311	65,834	...	...	...	3,57,145
Interest on Capital	4,38,371	...	...	...	...	...	...	4,38,371
Compensations	8,69,977	23,04,419	4,87,464	87,884	20,000	...	...	39,69,744
TOTAL CHARGES IN INDIA	36,91,876	29,23,835	20,10,832	34,14,519	(a) 3,10,916	1,58,155	76,270	1,25,92,539

Charges in England—	
<i>High Commissioner.</i>	£
Leave Salaries and Deputation Pay	4,893
Sterling Overseas Pay	2,850
Stores for India	38
TOTAL £ .	7,721
Ditto converted into Rs. at £1=Rs. 18½	1,02,948
Exchange on ditto	845
TOTAL CHARGES UNDER SALT	1,26,66,324

(a) Adjusted in India General books.

16C.—ACCOUNT of CAPITAL OUTLAY in the NORTHERN INDIA SALT REVENUE DEPARTMENT charged against REVENUE during and to end of the year 1929-30.

	Expenditure during 1929-30.	Expenditure to end of 1929-30.
	R	R
-Works—		
Buildings	—23,644	11,40,815
Other Works	80,554	56,57,504
Plant and machinery	15,493	15,23,099
Stores (net)	—8,264	2,06,493
-Bags	1,30,938	13,75,590
Deduct—Recoveries on account of ditto	82,871	13,05,932
Other Items . . . . .	...	1,68,947
TOTAL OUTLAY CHARGED AGAINST REVENUE .	1,12,203	87,60,316

IV and 4—Opium.

REVENUE.

Opium is produced under Government supervision in the United Provinces and under special arrangements in the Central India, Rajputana and Gwalior States, and is bought in its crude condition from the cultivators in the United Provinces and from the Durbars of the States concerned by Government at fixed rates. It is then made up in the Government factory at Ghazipur into three different forms: (1) for sale to foreign and colonial Governments, known as provision opium; (2) for consumption in India, known as excise opium; and (3) for medicinal use, known as medical opium.

2. The opium thus manufactured is disposed of by Government in the following ways:—

- | | | |
|---|---|-----------------|
| (a) By direct sales to the Governments of the Straits Settlements, Hongkong, the Netherlands Indies, Siam, British North Borneo, Sarawak, French Indo-China and Ceylon, with which agreements have been made for supply at fixed rates. | } | Provision opium |
| (b) By issue to the Excise Department in India for local consumption under revenue regulations. | } | Excise opium. |
| (c) By supply to the Medical Department in India for medical purposes and by export to the United Kingdom for sale to chemists. | } | Medical opium |

As regards (b), it may be explained that, prior to 1925-26, the issue price of excise opium to licenced vendors was fixed by the various Local Governments and, out of the gross sale proceeds, a sum fixed by the Government of India was credited to 'Opium' and the balance treated as 'Excise' revenue. From the year 1925-26, it has been decided that the Provincial Governments shall pay the Government of India for all opium sold to the Excise Department as soon as it is delivered from the Ghazipur Factory. Consequently the value of opium so supplied is credited directly to "IV—Opium" by debit to Provincial Governments under "6—Excise", the subsequent sale-proceeds of opium in the Excise Department being credited to Provincial Governments as Excise Revenue.

EXPENDITURE.

The expenditure of the Opium Department relates to (i) the supervision by Government of the cultivation of the poppy, (ii) the purchase of crude opium from the cultivators in the United Provinces and from the Durbars of the Indian States, (iii) its manufacture into the finished product, and the packing and despatch thereof at the Ghazipur Factory, and (iv) its final storage and disposal. The majority of these operations was formerly carried on under the general control of the Government of the United Provinces working through the Opium Agent. Since 1st April 1926, the control of the Opium Department has been taken over by the Government of India themselves. Besides the above, certain payments are made to Indian States in Bombay and to the French Government as compensation for cessation of rights in connection with opium.

2. A new system of accounts based on commercial principles of costing has been introduced in the Opium Department, and the price charged for opium supplied to Provincial Governments is based on the costs so deduced. For facility of accounting, all opium transactions are brought to account on the books of the United Provinces. The accounts in commercial form appear annually in the Appendix to the Appropriation Accounts of the Central Government (Civil) containing accounts and reviews of Government commercial concerns.

No. 17.—ACCOUNT of OPIUM REVENUE for the year ended 31st March 1930.

Revenue.	United Provinces.
	R
Sale of Provision Opium :—	
Proceeds of 7,500 chests of Provision opium shipped under direct agreement at Rs 4,000 per chest to British North Borneo (51 chests), Sarawak (70 chests), French Indo-China (1,062 chests), Hongkong (165 chests), Straits Settlements (1,704 chests), Siam (1,217 chests), Ceylon (27 chests) and Dutch East Indies (104 chests)	(a) 2,25,12,414
Sale of Medical Opium	11,00,201
Cost Price of Opium sold to the Excise Department	70,48,025
Miscellaneous Receipts	2,41,552
Total.	3,04,03,792
Deduct—Refunds	4
Total Opium Revenue	3,04,03,788

(a) Includes Rs. 293 on account of recovery of special packing charges in respect of the 51 chests supplied to British North Borneo and Rs. 18,121 on account of cost of replacement of 15 damaged chests supplied to Siam.

A. and AA.—Principal Revenue Heads, etc.

No. 17B. — ACCOUNT of CHARGES in connection with OPIUM for the Year ended 31st March 1930.

Charges in India.		United Pro- vinces
		R
Superintendence		62,956
Ghazipur Opium Factory		3,68,749
District Staff		4,79,194
Purchase of Opium, including Payments to Cultivators —		
Purchase of Malwa opium		9,677
Payments to Cultivators		29,40,020
Payments for Special Cultivation in Malwa		7,51,535
Miscellaneous Charges in Calcutta		14,207
Other Opium Agencies and Establishments		5,905
Assignments and Compensations		54,850
Works		29,956
Stationery and Printing		7,523
Miscellaneous		5,491
TOTAL CHARGES IN INDIA		47,59,479
Charges in England.		
High Commissioner.		
		£
Leave Salaries and Deputation Pay		3,721
Sterling Overseas Pay		4,015
Stores for India		832
Miscellaneous		469
TOTAL		9,067
Ditto converted into Rs. at £ 1 = Rs 13½		1,20,698
Exchange on ditto		506
TOTAL CHARGES UNDER OPIUM		48,81,273

(a) Adjusted in India General Books.

A. and AA.—Principal Revenue Heads, etc.

V and 5—Land Revenue.

REVENUE.

'Land Revenue' and 'Taxes on Income' are the complement of each other, the former being a levy on agricultural incomes and the latter on industrial or professional incomes.

2. It is impossible in a note of this kind to give any sketch of the various land revenue systems in India. Any adequate description would require a complete volume.

3. In several provinces, the charges for the supply of water from Irrigation canals are consolidated with the land revenue demand. The consolidated rates are in the first instance credited to 'Land Revenue' and an approximate amount calculated as the share due to Irrigation is then transferred to Irrigation Revenue heads, (*vide* deduct entries at foot of Account No. 18). Where a separate water rate is levied, it is credited direct to the Irrigation head.

4. The Land Revenue figures include certain book credits shown under the head 'Assessment of Alienated Lands less Quit-rents' in Account No. 18, the *per contra* debits being brought to account under the expenditure heads 'Land Revenue', 'General Administration' and 'Police'. They represent assessments (*less* quit-rents) of lands alienated to inamdars and other grantees or to village officials as remuneration for service rendered. The quit-rents on these alienated lands are collected and credited as 'Ordinary Land Revenue'.

5. The comparatively insignificant amounts credited prior to 1921-22 under the separate head 'Provincial Rates' are now included under 'Land Revenue'.

EXPENDITURE.

6. The charges shown under the head 'Charges of Administration' relate chiefly to establishments employed on the collection or administration of Land Revenue. The bulk of the expenditure on District Officers and their establishments, which prior to 1921-22 was divided between this head and 'Administration of Justice,' is now recorded along with the charges of headquarters administration under the head 'General Administration.' It has been recognised that this method of apportionment of the charges of district administration gives an incorrect view of the cost of collection of Land Revenue and produces widely divergent results between province and province. The question of evolving a more scientific method of distribution has therefore been under consideration, but no definite change in the existing method is likely to be made until the result of the Report of the Statutory Commission is known.

7. The charges connected with survey and settlement and the maintenance of survey and other land records form the bulk of the expenditure under this major head. The Survey charges represent the cost of surveys undertaken solely for revenue purposes. The cost of topographical survey carried out by the Survey of India Department is debited under the head "30—Scientific Departments".

8. Of the charges directly connected with the collection of land revenue, the most important are the allowances to district and village officers. In some Provinces, notably Bombay, the village officers are remunerated by the grant of rent free lands, the assessment of which is adjusted as land revenue by book debit under the expenditure head as explained in paragraph 4 above. Allowances to district and village officers in Madras, Bombay and the Central Provinces, which were formerly charged under "5—Land Revenue", are now taken to "22—General Administration".

9. Finally, there are the charges connected with land revenue assignments and compensations. The former consist chiefly of alienations of revenue to inamdars and other grantees, while the latter comprise pensions granted in lieu of resumed lands, malikana or allowances to excluded proprietors and other minor charges. Prior to 1921-22 these charges were recorded under a separate Major head "Assignments and Compensations".

No. 18.—ACCOUNT of LAND

REVENUE	CENTRAL GOVERNMENT.				Government of Madras.	Government of Bombay.	Government of Bengal.
	India General.	Biluchistan	North-West Frontier Province.	TOTAL			
Receipts in India.	₹	₹	₹	₹	₹	₹	₹
Ordinary Land Revenue	6,44,816	8,76,036	20,56,248	35,76,600	7,87,54,104	4,52,55,643	2,87,98,079
Sale of Government Estates . . . . .	...	...	4,001	4,001	...	...	2,095
Sale-proceeds of Waste Lands and Redemption of Land Revenue . . . . .	...	...	125	125	8,52,493	77,655	90,149
Assessment of Alienated Lands, less Quit rents . . . . .	...	...	5,099	5,099	...	97,34,890	68,824
Recovery of Survey and Settlement Charges . . . . .	...	...	51	51	2,34,666	...	17,85,657
Receipts for the Improvement of Government Estates . . . . .	...	...	...	...	...	...	4,13,677
Capitation Tax or Land Rate and House Tax levied in lieu thereof . . . . .	...	...	...	...	...	...	...
Rates and Cesses on Land	733	...	1,710	2,443	...	...	1,38,400
Fisheries and Other Receipts classed as Miscellaneous Land Revenue	65,768	2,21,957	2,15,236	5,02,951	6,33,851	6,55,020	12,42,558
Recovery of cost of maintenance of boundary pillars . . . . .	...	...	...	...	...	...	94
Recoveries of over payments	161	730	81	972	3,774	5,892	4,333
Collection of payments for services rendered . . . . .	...	...	...	...	...	14,237	
	7,10,978	10,78,723	22,82,541	40,92,242	7,54,78,890	5,57,43,337	3,25,43,866
Deduct—Refunds	3,433	2,810	8,366	14,611	2,02,777	2,95,043	69,624
TOTAL LAND REVENUE	7,07,543	10,95,913	22,74,175	40,77,631	7,52,76,113	5,54,48,294	3,24,74,242
Deduct—Portion of Land Revenue due to Irrigation, vide Accounts Nos. 33 and 38	95,826	...	1,67,254	2,63,080	(a) 2,31,64,682	(a) 74,85,312	...
TOTAL LAND REVENUE IN INDIA	6,11,717	10,95,913	21,06,921	38,14,551	5,21,06,474	4,79,62,982	3,24,74,242
Receipts in England.				£	£		
<i>High Commissioner.</i>							
Recoveries of overpayments				175	12	...	...
Ditto converted into Rs. at £1 = Rs. 13½				₹ 2,335	₹ 152	...	...
Exchange on ditto				29	2	...	...
Total Land Revenue under Principal Head of Revenue				38,16,915	5,21,06,628	4,79,62,982	3,24,74,242
					Madras.	Bombay.	
					Rs.	Rs.	
(a) Total collections at pages 196, 202 and 261					2,38,77,321	79,09,361	
Less—Collection charges at pages 197 and 203					7,07,682	4,24,049	
Total					2,31,69,639	74,85,312	

REVENUE for the year ended 31st March 1930.

PROVINCIAL GOVERNMENTS.									TOTAL CENTRAL AND PROVINCIAL.
Government of United Provinces.	Government of Punjab.	Burma		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	TOTAL.	
R	R	Government of Burma.	Shan States Federation	R	R	R	R	R	R
6,09,22,184	4,48,89,423	3,40,21,166	...	1,61,47,338	1,92,51,353	1,02,51,191	3,74,502	34,71,64,993	35,07,41,593
1,19,471	...	...	...	300	...	..	...	1,21,926	1,25,927
10,498	32,847	10,291	...	2,353	3,261	87,748	6,125	11,72,422	11,73,547
...	1,93,549	...	...	7,504	...	...	...	1,00,04,767	1,00,09,866
...	...	...	...	3,08,480	24,160	...	...	24,52,983	24,53,011
...	...	...	...	...	...	...	...	4,13,677	4,13,677
...	...	1,05,40,563	...	...	...	3,41,892	...	1,08,82,255	1,08,82,255
3,13,946	31,721	...	...	5,771	6,68,088	2,330	...	11,60,259	11,62,702
9,39,875	11,93,784	88,71,219	5,24,501	7,83,771	6,13,592	13,83,844	7,162	1,68,51,881	1,73,54,852
...	...	...	...	1,308	...	...	...	1,402	1,402
3,215	15,907	10,242	82	2,552	9,590	766	...	5,82,505	5,83,477
204	...	32	...	4,62,024	...	89,755	...		
7,13,09,398	4,58,57,241	5,84,02,513	5,24,586	1,78,15,364	2,05,80,044	1,21,07,726	3,87,790	39,08,10,050	39,49,02,292
60,935	1,42,625	2,36,649	73	32,372	50,491	33,396	381	10,94,466	11,03,677
7,12,48,458	4,57,14,610	5,82,55,864	5,24,213	1,77,88,062	2,05,49,553	1,20,73,930	3,87,409	38,97,15,784	39,37,93,415
27,14,953	1,99,88,953	52,63,069	...	...	50,296	...	...	5,83,22,227	5,90,63,307
6,85,33,500	2,57,75,663	5,27,72,795	5,24,213	1,77,88,092	2,04,99,257	1,20,73,930	3,87,409	33,08,93,557	33,47,08,108
...	£	
...	...	...	...	...	...	...	...	12	
...	...	...	...	...	...	..	...	R	
...	...	...	...	...	...	...	...	152	2,487
...	...	...	...	...	...	...	...	2	31
6,85,33,500	2,57,75,663	5,27,72,795	5,24,213	1,77,88,092	2,04,99,257	1,20,73,930	3,87,409	33,08,93,711	33,47,10,626

A. and AA.—Principal Revenue Heads, etc.

R

No. 18A—ACCOUNT of CHARGES connected with the COLLECTION of LAND REVENUE for the year ended 31st March 1930.

PROVINCIAL GOVERNMENTS															
CENTRAL GOVERNMENT.				Reserve.											
India General.	Baluchistan.	North-West Frontier Province.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	State of Jammu and Kashmir.	Total.
R 6,928	R ...	R ...	R 6,928	R ...	R 48,749	R 1,02,782	R ...	R 2,652	R 41,303	R 34,944	R ...	R 2,22,029	R ...	R ...	R 4,51,540
52,662	1,44,676	13,826	2,11,004	35,222	20,29,578	4,66,505	3,60,051	33,640	20,895	4,38,631	...	1,34,948	...	...	33,18,900
8,943	35,899	2,738	47,580	14,300	20,097	72,393	8,648	7,037	11,737	32,893	...	72,125	...	...	2,40,138
15,671	14,567	18,681	48,919	8,852	4,59,397	92,601	53,390	10,025	40,187	76,907	...	22,178	...	...	7,38,490
10,428	10,428	...	54,942	1,33,731	...	...	...	91,361	...	4,904	...	...	2,54,941
73,776	1,95,042	35,245	3,04,063	53,383	25,02,879	6,00,640	4,22,059	54,254	1,13,102	4,92,010	...	4,45,776	...	...	46,54,193
...
310	310	18,27,154	1,73,545	2,64,484	...	25,081	3,67,280	2,10,787	20,801	1,50,211	...	1,822	46,882
...	...	1,12,080	1,12,080	10,64,811	...	19,73,150	13,55,182	5,18,811	3,87,816	11,56,512	7,94,440	3,20,448	...	...	25,24,852
310	...	1,12,080	1,12,390	23,91,965	1,73,545	22,37,531	13,55,182	5,43,912	7,55,105	13,67,299	8,44,781	4,79,659	...	1,822	1,01,50,904
1,08,586	1,09,162	2,86,914	5,04,662	1,12,865	1,92,004	33,708	82,689	70,580	1,31,004	73,687	86,679	41,808	5,400	...	6,43,867
...	22,89,023	40,634	61,34,905	33,15,130	22,74,842	...	18,33,987	3,63,421	77,312	64,756	1,70,75,223
1,08,586	1,09,162	2,86,914	5,04,662	1,12,865	24,81,027	74,342	62,17,594	33,85,710	24,05,846	73,687	19,20,666	4,06,224	32,712	54,755	1,72,14,438
...	4,095	...	...	...	...	...	...	...	...	...	4,095
...
13,652	5,839	...	19,491	14,72,323	8,69,972	21,110	3,89,649	5,43,943	38,963	19,223	83,05,183
...	12,684	5,332	...	24,62,108	...	72,299	6,21,112	...	538	31,73,788
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[illegible]

(c) Includes Rs. 18,78,000 being fixed adjustment transferred from "22-General Administration" on account of Collection Establishment.

(c) In Madras, Bombay and the Central Provinces, these charges are recorded under '25-General Administration', vide Account No. 48, Represents charges on account of 'Fishery Collection', which are "Transferred."

(d) Includes £300 which is "Transferred."

(c) Includes Rs 39 on account of exchange on £300 which is "Transferred."

(c) Includes Rs 33 on account of exchange on £300 which is "Transferred."

g) Excludes Ba. 503 adjusted under "47—Miscellaneous" in the United Provinces.

UNIVERSITY OF MICHIGAN LIBRARY - 15
TATUM LIBRARY 500 EAST HANLITZKE ST.

A. and AA.—Principal Revenue Heads, etc.

VI and 6—Excise.**REVENUE.**

As explained in the note under the head 'Customs', the term 'Excise' in the Government Accounts is applied mainly to the taxation imposed on drugs and intoxicants produced in the country. The excise duty on motor spirits is credited to 'Customs', while the excise duty on Indian salt is taken to 'Salt'. Under the head 'Excise' is recorded the revenue from the excise duty on the consumption in India of alcoholic liquors, opium and drugs prepared from hemp and coca plants and synthetic productions. Some excise revenue is also derived from the sale of *Vend* licenses for sale of imported liquor and licenses for bottling it and other similar operations. The duty on the importation of liquor from abroad is regulated in accordance with the Customs tariff in force, and credited as a receipt under 'Customs'.

EXPENDITURE.

The expenditure consists mainly of the outlay on the establishment engaged in the collection of excise revenue and of the cost price of opium supplied to the Excise Department by the Opium Department. A share of the combined Salt and Excise establishments, where such establishments are maintained, is also debited to this head.

No. 19.—ACCOUNT of EXCISE REVENUE FROM

REVENUE.	CENTRAL GOVERNMENT.					Government of Madras.	Government of Bombay.	Government of Bengal.
	India General.	Baluchistan.	North-West Frontier Province.	Other areas.	TOTAL.			
	R	R	R	R	R	R	R	R
Country Spirits	22,81,482	4,00,614	6,63,376	...	32,95,502	2,34,10,986	2,41,54,623	85,82,419
Country fermented liquor .. .	1,81,938	...	88,778	...	2,18,109	2,69,84,158	52,67,998	25,34,457
Malt liquors	2,13,493	58,460	870	...	2,72,823	6,50,114	44,358	95,928
Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits)	1,50,146	82,578	34,096	...	2,66,820	9,14,661	34,67,208	5,53,818
Receipts from commercial spirits, including denatured spirits and medicated wines	3,146	41	...	...	3,192	45,291	2,61,187	5,71,466
Opium	3,03,522	65,429	2,23,745	4,25,158	10,17,854	45,53,048	35,08,731	48,35,621
Hemp and other drugs	2,64,307	68,730	65,634	2,266	4,00,937	21,86,556	28,98,058	54,31,351
Fines, Confiscations and Miscellaneous	28,537	2,664	140	171	31,512	5,41,257	2,07,480	56,852
Recoveries of overpayments	358	4	1	8,863	9,226	3,957	1,677	628
Collection of payments for services rendered . . . . .	...	...	...	...	..	8,765	46	...
Recoveries of Investments in Government Commercial Undertakings . . . . .	...	...	...	...	...	...	3,71,534	...
Profits from Government Commercial Undertakings . . . . .	...	...	...	...	...	...	11,30,609	...
Recoveries of Indirect charges from Government Commercial Undertakings . . . . .	...	...	...	...	...	...	58,343	...
TOTAL EXCISE REVENUE	33,26,926	6,78,558	10,74,638	4,36,458	55,15,975	5,93,07,198	4,13,99,852	2,26,62,540
Deduct—Refunds	4,506	2,860	3,013	31,133	41,512	81,097	6,10,826	37,551
NET REVENUE FROM EXCISE	33,21,820	6,75,698	10,71,625	(a) 4,05,325	54,74,463	5,92,26,096	4,07,89,026	2,26,24,989

(a) Represents receipts in Western India States Agency.

SALT AND DRUGS FOR THE Year ended 31st March 1930.

PROVINCIAL GOVERNMENTS.									TOTAL CENTRAL AND PROVINCIAL.
Government of United Provinces.	Government of Punjab.	Burma.		Government of Bihar and Orissa.	Government of Central Provinces and Bihar.	Government of Assam.	Government of Coorg.	TOTAL.	
Rs.	Rs.	Government of Burma.	Shan States Federation.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
0,89,557	58,30,040	12,53,900	10,727	80,38,061	84,49,739	24,29,710	3,06,911	8,55,95,673	8,88,91,175
8,50,581	28,673	60,06,887	...	28,98,651	5,82,040	3,227	68,190	4,52,24,842	4,54,42,951
2,88,981	4,51,427	89,286	...	...	19,639	253	2,334	16,42,300	19,15,123
7,40,816	3,38,918	10,79,097	10,227	84,852	2,66,571	21,931	840	74,78,939	77,45,769
18,070	15,835	17,603	...	3,342	3,567	953	...	9,37,374	9,40,566
13,47,219	40,08,762	40,26,300	1,06,539	35,74,008	37,84,501	30,57,708	3,062	3,38,63,489	3,48,81,343
18,22,647	11,81,563	568	...	45,05,281	13,85,437	10,87,214	4,457	2,25,03,132	2,29,04,069
51,787	7,27,804	2,28,943	7,684	71,498	57,989	23,385	2,123	19,76,802	20,08,314
449	1,043	2,961	...	2,696	471	642	...	13,924	23,150
...	1,333	...	...	...	...	...	...	10,144	10,144
...	...	...	...	...	...	...	...	3,71,534	3,71,534
...	...	...	...	...	...	...	...	11,30,809	11,30,809
...	...	...	...	...	...	...	...	58,343	58,343
32,10,107	1,26,45,888	1,27,05,565	1,35,177	1,91,78,389	1,25,49,954	66,25,023	3,87,917	20,08,07,105	20,63,23,080
1,74,996	11,38,293	11,220	...	96,765	5,136	2,378	21	21,58,283	21,99,795
30,35,111	1,15,07,095	1,26,94,345	1,35,177	1,90,81,624	1,25,44,818	66,22,645	3,87,896	19,86,48,822	20,41,23,235

A. and AA.—Principal Revenue Heads, etc.

No. 19A.—ACCOUNT of CHARGES for COLLECTION of EXCISE

	CENTRAL GOVERNMENT.							
	India General.	Baluchis- tan	North-West Frontier Province.	Other areas.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.
	R	R	R	R	₹	R	R	R
Charges in India.								
Superintendence . . . . .	...	...	...	.	...	2,95,422	1,26,240	1,15,120
Pre-idency Establishment . . . . .	...	...	...	...	...	...	2,47,530	1,88,856
District Executive Establishment	1,46,761	20,009	78,965	7 780	2,53,535	25,86,223	17,72,994	8,88,477
Distilleries	60,199	8,023	...	...	77,222	1,18,402	20,145	2,50,702
Cost of Opium supplied to Excise Department	47,478	13,463	47,119	3,76,950	1,85,005	9,42,555	7,64,070	8,53,186
Purchase of Ganja and other drugs	840	...	...	600	1,440	..	...	...
Excise Bureau	53,859	...	...	...	53,859	..	..	42,007
Excise Compenations	8,31,519	...	4,57,000	..	7,88,519	5,76,112	11,55,129	1,21,038
Works	729	756	...	.	1,485	..	...	12,442
Investments in Government Commercial Undertakings . . . . .	...	...	...	...	...	...	97,972	...
Deduct—Share of combined Salt and Excise Establish- ments debitable to Salt (see Account No. 16-B.) . . . . .	...	...	..	...	...	...	68,631 (9)	2,00,000
TOTAL CHARGES IN INDIA	6,50,410	42,251	5,83,104	(c)3,55,330	11,41,095	45,18,714	41,25,049	22,25,927
Charges in England.					£	£	£	£
<i>High Commissioner.</i>								
Leave Salaries and Deputation Pay . . . . .					...	3,119	1,870	425
Traveling Overseas Pay					360	1,203	788	...
Stores for India . . . . .					...	666	5	18
Miscellaneous . . . . .					...	...	...	...
TOTAL					£ 360	4,988	2,663	443
Ditto converted into Rs. at £ 1 = Rs. 13½					₹ 4,800	66,504	35,503	5,911
Exchange on ditto					₹ 80	551	288	51½
TOTAL EXCISE CHARGES					₹ 16,65,934	45,85,769 (a)	44,60,843	2,81,889 (b)

(a) Includes expenditure in Agency Tracts, which is "Reserved".
(b) Includes expenditure in Darjeeling and Chittagong Hill Tracts, which is "Reserved".
(c) Includes expenditure in Backward Tracts, which is "Reserved".
(d) Includes expenditure in Angul District, which is "Reserved".

REVENUE during the year ended 31st March 1930.

LOCAL GOVERNMENTS.

Government of India	Transferred.					Government of Coorg.	Shan States Federation.	TOTAL	TOTAL CENTRAL AND PROVINCIAL
	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.				
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
10,738	...	89,416	74,839	48,544	53,297	...	...	10,03,653	10,03,653
.	...	...	...	...	...	...	...	4,38,386	4,38,386
8,770	4,48,316	16,58,061	10,73,079	6,56,613	3,03,973	10,257	1,775	94,08,538	96,62,073
2,223	55,004	...	...	...	24,221	266	...	9,69,053	10,56,275
3,564	8,39,001	4,54,752	7,45,991	4,21,376	5,24,999	646	81,774	61,65,514	66,50,519
	...	...	7,064	14,435	...	250	...	21,749	23,189
	4,764	56,829	...	...	...	...	...	1,03,600	1,57,459
,505	25,471	...	8,306	1,679	2,680	...	...	21,99,900	29,88,449
,612	...	...	...	...	678	...	...	34,782	36,217
	...	...	...	...	...	...	...	97,972	97,972
	...	...	76,000	...	...	...	...	3,44,631	3,44,631
410	13,72,556	22,59,058	18,33,309	11,42,647	9,14,838	11,419	86,549	2,0,16,466	2,17,77,561
	£	£	£	£	£			£	
	...	188	198	330	...	...	...	6,020	
	...	360	...	364	360	...	...	3,075	
	48	...	96	81	5	...	...	919	
	...	...	101	...	...	...	...	101	
	48	498	335	775	335	...	...	10,115	
	Rs.	Rs.	Rs.	Rs.	Rs.			Rs.	
	689	6,629	4,473	10,341	4,864	...	...	1,34,867	1,39,667
	4	58	38	95	39	...	...	1,124	1,163
10	13,73,199	22,65,745 (e)	18,37,820 (d)	11,53,083 (f)	9,19,731	11,419	86,549	2,02,245	2,19,18,391

A. and AA.—Principal Revenue Heads, etc.

(e) Represents expenditure in Western India States Agency.

(f) Includes charges classified as expenditure on a suspended transferred subject.

(g) Difference from the corresponding amount shown in account No. 18-B is due to leave and pension contribution taken to

XXXXIII—Receipts in aid of superannuation.

VII and 7—Stamps.

REVENUE.

Judicial Stamps are used to denote the payment of the duties imposed on Judicial instruments by the Indian Court-Fees Act of 1870. All other stamps used to denote the payment of duty, *e.g.*, on leases and mortgages, bills of lading and bills of exchange, are governed by the Indian Stamp Act of 1899 and are termed 'Non-Judicial' Stamps.

2 Unified stamps of the denominations of one half anna, one anna, two annas and four annas are sold at Post Offices and may be used for revenue as well as for Postal and Telegraph purposes. The sale-proceeds of these stamps are credited under the head 'XV.—Posts and Telegraphs', but an annual adjustment is made by crediting to 'Stamps A.—Non-Judicial' a lump sum in each province to represent its share of the proceeds. The lump sums so credited represent the estimated *net* profits of the sales, the cost price of the stamps being deducted from their proceeds. Prior to 1926-27, the total amount so adjusted for all provinces was Rs. 19,00,800, which was arrived at by a calculation of the average sale of stamps of the required denominations in years immediately preceding the introduction of unified stamps. The amount has been fixed at Rs. 47.87,300, from 1st April, 1927; and this amount, after allowing for a readjustment of Rs. 30.100 on account of excess debits to Posts and Telegraphs in the accounts of previous years, has been adjusted in the accounts for 1929-30 by reduction of receipts of the Posts and Telegraphs Department, *vide* Account No. 40-F, page 276. Out of this amount a sum of Rs. 9,300 is payable to certain Local Funds in Madras and the balance is distributed over all provinces and included under 'Sale of Non-Judicial Stamps'; see Account No. 20.

EXPENDITURE.

3. Stamps charges consist mainly of the cost price of stamps and the expenditure incurred upon agencies employed in selling them. Formerly the bulk of the expenditure was incurred in England where the stamps were manufactured. A Security Printing Press with a Central Stamp Store attached has now been established at Nasik Road where the printing of stamps has been carried on since November 1925. The accounts of the Press have been placed on a commercial basis from the 1st April 1926, see Account No. 20-B.

4. The work of the former Central Stamp Store at Calcutta has been taken over by the Central Stamp Store at Nasik. Local Governments get their supplies from this Store, the cost of the supplies being credited in the commercial accounts of the Security Printing Press.

5. With effect from the year 1929-30, the transactions in connection with the purchase and sale of plain paper used with stamps are being brought to account under the head 'Stationery and Printing'.

CAPITAL EXPENDITURE.

52-B.—Capital expenditure on the Security Printing Press.

6. The accounts of the Press are, with effect from 1st April 1926, being maintained in accordance with the special accounting procedure prescribed for Government Commercial Undertakings, which is explained in paragraph 1 of the introductory note on page XI. According to this procedure, the sums invested by Government in the Press have been shown as capital invested in a commercial undertaking, while the profit or loss arising out of it is shown in Account No. 20 or 20-A, as the case may be. Annual accounts in commercial form appear in the Appendix to the Appropriation Accounts of the Central Government (Civil) containing accounts and reviews of Government commercial concerns.

EXPENDITURE—*contd.*

7. The Capital Outlay on the construction of the Central Stamp Store at Nasik Road, which was previously recorded under the Capital major head "7-A—Capital Expenditure on Central Stamp Store", has since been transferred to this head, this Store being now worked as an integral part of the Security Printing Press.

	CENTRAL GOVERNMENT.										PROVINCIAL GOVERNMENTS.										TOTAL.	TOTAL CENTRAL AND PROVINCIAL.
	CENTRAL GOVERNMENT.					RESERVED.					SHAN STATES FEDERATION.	GOVERNMENT OF COORG.										
						INDIA GENERAL.	BALUCHISTAN.	NORTH-WEST FRONTIER PROVINCES.	OTHER AREAS.	TOTAL.			GOVERNMENT OF MADRAS.	GOVERNMENT OF BOMBAY.	GOVERNMENT OF BENGAL.	GOVERNMENT OF UNITED PROVINCES.	GOVERNMENT OF PUNJAB.	GOVERNMENT OF BURMA.	GOVERNMENT OF BIHAR AND ORISSA.	GOVERNMENT OF CENTRAL PROVINCES AND BEHAR.			GOVERNMENT OF ASSAM.
Charges in India.																						
Superintendence	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R						
	—289	...	2,078	9,065	10,854	31,920	70,824	62,089	43,508	11,707	30,242	14,903	17,005	7,568	...	85						
Charges for the Sale of Stamps—																						
Judicial	5,591	903	3,209	82	9,785	1,27,134	51,037	1,50,890	1,01,913	35,469	25,879	65,200	29,778	11,967	100	405						
Non-Judicial	9,243	1,624	11,012	...	21,909	4,23,437	1,09,323	2,27,146	1,24,446	1,09,587	94,062	99,755	85,525	26,414	...	1,220						
Value of Stamps supplied from Central Stamp Stores	9,275	310	6,974	18	10,577	1,84,785	33,731	1,82,426	73,743	30,921	9,382	72,982	37,377	17,911	155	575						
Value of Stamps supplied from Provincial Stamp Stores	2,250	...	4,446	...	6,696	...	...	...	...	1,58,675	...	...	...	59	...	129
TOTAL CHARGES IN INDIA	20,970	2,887	27,749	(a) 9,115	59,771	7,67,276	2,64,915	6,22,531	8,40,610	3,45,759	1,59,305	2,52,840	1,69,685	63,619	255	2,504						
Charges in England.																						
<i>High Commissioner.</i>																						
Leave Salaries and Deputation pay	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£						
	2,216	17	51	...	2,216	17	51	...	...	...	...	...	...	...	...	...
Sterling overseas pay . . . . .	...	114	...	...	...	114	...	...	...	...	...	...	...	...	...	...
Total £	2,216	131	51	...	2,216	131	51	...	...	...	...	...	...	...	...	...
Total converted into Rs. at £1 = Rs. 13½	R 29,558	R 1,744	R 680	...	R 29,558	R 1,744	R 680	...	...	...	...	...	...	...	...	...
Exchange on ditto	268	13	7	...	268	13	7	...	...	...	...	...	...	...	...	...
TOTAL CHARGES FOR COLLECTION OF STAMP REVENUE	89,592	1,69,033	2,65,602	6,22,531	8,40,610	3,45,759	1,59,305	2,52,840	1,69,685	63,619	255	2,504	29,89,329	31,977	298	30,81,395						

A. and AA.—Principal Revenue Heads

A. and AA.—Principal Revenue Heads, etc.

No. 20-B.—ACCOUNT of CAPITAL INVESTED IN THE SECURITY PRINTING PRESS during
and to end of the year 1929-30.

	BOMBAY.	
	Capital invested during the year.	Capital invested to end of the year.
	R	R
CENTRAL GOVERNMENT.		
Investments in the Undertaking	22,754	(a) 48,28,058
Total	22,754	48,28,058
Deduct—Expenditure charged to Ordinary Revenues . . . . .	...	29,68,720
Net Expenditure not charged to Revenue	22,754	18,59,338

(a) Includes capital outlay on the construction of Central Stamp store at Nasik Road, which has been transferred to this head in 1930-30.

VIII and 8—Forest.**REVENUE.**

Revenue from Forests may be divided into three main classes :—

(1) Produce of Government forests.

(2) Revenue from forests not managed by Government.

This consists of duty on foreign timber and other forest produce, together with revenue from shared and private forests.

(3) Miscellaneous

The chief item under this head is the proceeds of the sale of confiscated drift and waif wood.

The principal source of revenue is the sale of timber and other produce of Government forests.

EXPENDITURE CHARGED TO REVENUE.

2. The expenditure falls under two main heads:—

(1) Conservancy, maintenance and regeneration.

(2) Establishments.

Revenue expenditure includes, besides working expenses incurred on the production of revenue and on the realisation thereof, all charges that are necessary for the maintenance of forests (after they have commenced to yield revenue) up to a proper standard of efficiency; that is to say, the cost of all operations in connection with the conservation and regeneration of forests, including the replacing of forest crops by artificial means after harvesting, which may be required from year to year to maintain the forest in a state of normal efficiency.

3. The head 'Interest on Capital' records the interest on Forest capital outlay charged to the head "52-A—Capital Outlay on Forests not charged to Revenue",—see paragraph 4 below.

CAPITAL EXPENDITURE.

52-A.—Capital Outlay on Forests not charged to Revenue.

8-A.—Capital Outlay on Forests charged to Revenue.

4. These capital major heads have been opened in the accounts for the exhibition of capital outlay on Forests. All expenditure of a capital nature in the Forest Department is recorded in the first place under the head 52-A—Capital Outlay on Forests' outside the revenue account, and any expenditure which the Local Government may decide to meet from revenue is deducted from the total expenditure recorded under this head and transferred to the head "8-A—Capital Outlay on Forests" within the revenue section of the account. The same principle has been applied to the Forest expenditure of the Central Government also.

No. 21.—ACCOUNT OF FOREST REVENUE for the year ended 31st March 1930.

	CENTRAL GOVERNMENT.			PROVINCIAL GOVERNMENTS.										TOTAL.	TOTAL CENTRAL AND PROVINCIAL.
	India General, (a)	Rajasthan.	North-West Frontier Province.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Receipts in India.															
Revenue from timber and other produce removed from the forests by Government agency	20,47,185	6,922	7,96,427	28,50,534	29,77,168	27,27,802	6,80,934	8,30,625	22,13,597	16,50,082	6,979	22,287	19,79,079	4,06,234	1,97,32,076
Revenue from timber and other produce removed from the forests by consumers or purchasers	52,287	11,743	58,118	87,143	35,61,941	47,68,408	22,20,057	49,49,895	3,70,884	1,20,80,462	13,04,008	9,24,539	33,63,645	65,540	3,70,75,331
Drift and waif wood and confiscated forest produce . . . . .	..	..	19,155	19,155	12,406	2,534	20,306	3,031	1,38,351	2,96,084	622	1,991	1,434	..	5,08,576
Revenue from forests not managed by Government . . . . .	..	3,805	685	4,490	..	42,046	..	24,384	2,839	2,99,214	69,598	..	84,977	..	6,59,879
Profits from Government Commercial Undertakings . . . . .	..	..	..	..	1,24,370	..	..	..	..	22,50,000	..	..	..	..	23,74,636
Recoveries of indirect charges from Government Commercial Undertakings . . . . .	..	..	..	..	1,47,500	..	..	..	..	9,49,157	..	..	..	..	10,93,657
Miscellaneous	1,87,367	6,880	26,819	1,71,016	4,81,653	4,65,647	1,35,684	5,30,214	4,33,501	3,89,560	9,222	84,864	4,17,505	45,984	31,44,075
Deduct—Refunds	22,36,839	29,300	8,66,199	31,32,338	64,05,128	80,06,457	30,56,981	63,47,229	31,59,182	1,88,21,042	15,90,519	9,82,231	35,80,219	5,77,758	5,84,90,700
	1,768	..	1,822	3,610	49,207	31,493	1,903	1,07,591	1,411	41,711	6,723	42,956	4,476	5,811	3,75,553
TOTAL RECEIPTS IN INDIA	22,35,051	29,300	8,04,877	31,28,728	63,55,921	79,74,964	30,52,078	61,79,638	31,57,771	1,87,22,301	15,88,796	9,39,275	50,97,503	5,71,947	5,81,15,207
				£	£								£	£	6,12,43,985
Receipts in England.															
Miscellaneous				6	28	..	..	..	..	..	..	..	3	513	544
Ditto converted into R at 1=Rs 1½				73	Rs 374	..	..	..	..	..	..	..	Rs 38	Rs 6,849	7,261
Exchange on ditto . . . . .				..	4	..	..	..	..	..	..	..	..	84	88
TOTAL FOREST REVENUE				31,28,801	63,56,299	79,74,964	30,52,078	61,79,638	31,57,771	1,87,22,301	15,88,796	9,39,275	50,97,516	5,78,880	5,81,32,556
															6,12,51,327

A. and AA.—Principal Revenue Heads, etc.

(a) The column 'India General' in this Account includes transactions at Headquarters, including the Forest Research Institute and College, those connected with important Forest Surveys and also the transactions of the Forest Administration of Ajmer, the Annapurna, Central India and Hyderabad.

	4,27,271	94,136	4,61,407	7,19,038	2,56,673	4,58,121	3,03,092	1,78,579	4,47,905	2,45,001	4,23,724	11,45,209	27,752	69,870	42,63,033	47,24,440
Pay of Establishment	3,08,930	79,623	4,09,911	12,08,371	3,54,659	7,15,226	4,29,709	2,19,579	11,07,987	3,54,982	14,25,898	19,98,228	77,386	1,16,702	80,90,617	85,06,528
Allowances, Honoraria, etc.	77,888	26,081	1,08,828	4,80,375	1,08,172	2,82,082	1,77,120	84,910	4,74,07	1,92,910	3,41,369	8,84,745	20,476	1,19,866	32,00,042	33,08,870
Supplies and Services and Contingencies	94,835	24,360	1,10,243	1,71,808	44,205	1,88,591	1,02,443	21,462	1,97,763	49,119	76,152	4,52,296	3,847	29,637	13,36,143	14,46,386
Grants-in-aid, Contributions, etc.	10,349	1,140	11,489	400	...	8,550	375	245	...	13,014	...	...	4,148	...	27,962	39,451
Charges payable to other Governments, Departments, etc.	—32,603	...	—32,603	30,083	...	...	...	...	...	...	—1,940	3,29,204	—39,176	2,049	3,20,701	2,89,188
TOTAL	8,71,070	1,65,340	10,98,275	26,80,730	8,25,739	16,03,870	10,12,368	5,08,976	22,27,662	8,44,951	22,65,134	48,07,612	94,233	3,22,133	1,72,44,588	1,88,13,863
Miscellaneous.																
Losses on Government Commercial Undertakings	...	...	...	1,56,049	...	...	...	...	...	...	...	...	...	...	1,56,049	1,56,049
Forest Survey (Burma)	...	...	...	...	...	...	...	...	...	...	...	11,995	...	...	11,995	11,995
Interest on Capital	34,609	18,802	59,501	1,53,932	39,551	64,104	30,660	34,253	1,80,757	25,793	95,594	1,82,207	8,477	2,517	8,58,248	9,11,749
TOTAL CHARGES IN INDIA	24,03,652	8,04,253	32,48,673	43,81,358	15,47,023	32,62,970	24,73,215	7,61,700	33,81,356	20,42,364	43,27,130	65,04,212	2,21,165	4,97,366	2,98,72,824	3,31,21,397
Charges in England.																
Secretary of State.				7												
High Commissioner.																
Government Scholarship			201	...	...	...	...	...	...	...	...	142	...	...	...	...
Expenses connected with recruitment			155	...	...	...	...	...	...	...	...	22,540	...	...	...	...
Leave Salaries and Deputation Pay			6,441	7,929	2,005	6,997	2,467	1,105	3,140	3,512	1,613	1,078	...	...	...	...
Sterling Overseas Pay			6,262	5,930	2,094	5,225	3,376	1,790	8,268	2,385	4,703	1,900	...	...	...	...
Allowances for Probationers, etc.			...	...	...	...	...	...	...	...	...	...	...	...	...	...
Stores for India			2,635	860	111	...	...	...	...	...	...	...	...	...	...	...
Charges on 12,500 of Timber Audit			...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous—Travelling Expenses, etc.			772	3	170	...	...	...	...	...	...	...	...	...	...	...
TOTAL £			15,761	14,722	5,318	12,558	6,490	3,230	6,475	5,976	9,382	40,018	375	989	1,05,582	...
Total Charges in England £			15,761	14,722	5,318	12,558	6,490	3,230	6,475	5,976	9,382	40,018	375	989	1,05,582	...
Total converted into Rs. at 21=Rs. 13½			R	1,96,292	71,290	1,67,947	88,526	43,188	86,343	79,681	1,23,039	5,36,982	4,906	13,318	11,07,761	16,15,004
Exchange on ditto			1,918	1,647	574	1,299	70	267	718	628	1,409	1,280	41	109	11,532	14,150
TOTAL FOREIGN EXPENDITURE			31,50,734	45,79,297	16,19,793	34,21,322	25,60,171	8,05,255	20,50,137	21,24,673	44,3,277	70,42,614	2,2,202	5,10,793	3,12,92,117	3,47,52,851

(a) Includes Rs. 6,564 on account of expenditure in Backward Tracts, which is reserved.

(b) Vide Note (a) on page 120.

A. and AA. Principal Revenue Heads, etc.

IX and 9—Registration.

The revenue under this head is derived from fees levied on the registration of documents. The work of the Department is to be regarded more as a convenience to the public and to Government than as a means of providing the administration with funds, as the bulk of the revenue is expended on the cost of administration.

No. 22.—ACCOUNT of Receipts under Registration for the year ended 31st March 1930.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.												TOTAL CENTRAL AND PROVINCIAL.		
	India General.	Baluchis- tan.	North-West Frontier Province.	TOTAL.	Government of Madras.	Government of Bombay.	Government of United Provinces.	Government of Punjab.	Birma.		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	TOTAL.				
									Government of Birma.	Shan States Admini- stration									
Receipts in India.																			
Fees for Registering Docu- ments	63,193	4,925	65,029	1,36,147	R	R	25,85,495	11,94,694	28,05,785	9,90,498	8,11,746	5,96,680	962	15,52,479	6,36,076	1,97,114	8,608	1,15,80,227	R
Fees for copies of Registered Documents	11,971	1,161	6,585	19,697			86,335	29,431	1,40,340	74,594	89,044	4,029	..	60,921	24,183	7,063	110	5,16,050	
Miscellaneous	6,632	227	4,773	11,632			8,91,532	12,203	2,27,963	3,12,781	32,869	39,087	..	90,010	89,572	6,141	125	16,58,888	
	84,796	6,313	76,367	1,67,476			35,63,562	12,56,328	31,74,093	13,77,673	9,33,659	6,40,396	962	17,09,410	6,99,831	2,10,318	8,933	1,35,55,105	
Deduct—Refunds	430	...	172	602			6,054	3,547	4,960	508	234	640	...	4,744	162	981	5	19,133	19,737
TOTAL RECEIPTS IN INDIA .	84,866	6,313	76,195	1,68,874			35,57,508	12,32,781	31,69,133	13,76,865	9,33,425	6,39,756	962	17,07,066	6,99,669	2,09,337	8,928	1,35,86,080	1,37,02,904
Receipt in England.																			
High Commissioner.																			
Miscellaneous . . . . .							...	(a)	1		...	...	...	...	...	...	...	1	
Ditto converted into Rs. at £1=13½							...	R	6		...	...	...	...	...	...	...	6	6
Exchange on ditto							...	..	...	..	...	...	..	..	...	...	..	...	...
TOTAL RECEIPTS UNDER REGISTRATION .	1,66,874	36,57,508	12,32,787	31,69,133	13,76,865	9,33,425	6,39,756	962	17,07,066	6,99,669	2,09,337	8,928	1,35,36,086	1,37,02,910	1,37,02,910	1,37,02,910	1,37,02,910	1,37,02,910	1,37,02,910

(a) Actual amount adjusted in the High Commissioner's Account for 1929-30 is Rs. only.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										TOTAL. CENTRAL AND PROVINCIAL.	
	India General.	Baluchis- tan.	North- West Frontier Province.	Total.	Transferred.								Govt- ment of Coorg.	Shan States Federa- tion.		TOTAL.
					Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.					Government of Assam.
Charges in India.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Superintendence . . .	...	...	...	...	80,518	36,884	89,931	46,117	...	30,201	38,397	21,835	...	...	3,43,883	3,43,883
District Charges . . .	11,438	3,143	14,440	29,030	28,39,539	6,27,498	21,28,722	4,29,014	99,107	6,12,718	1,84,364	1,52,295	1,967	711	72,63,574	72,92,804
Works . . .	...	...	...	...	...	...	...	21,921	...	...	...	865	...	...	22,286	22,286
<i>Direct</i> —Share of the cost of joint establishment employed in the administration of the Indian Companies Act, etc. . .	...	...	...	...	12,000	...	...	...	...	...	...	...	...	...	12,000	12,000
Total Expenditure in India	11,438	3,143	14,440	29,030	29,08,067	6,64,382	22,12,653	4,07,052	99,107	6,48,919	2,22,761	1,74,495	1,967	711	76,17,743	76,46,773
Charges in England.					£				£						£	
<i>High Commissioner—</i>																
Stores for India . . .	...	...	...	...	...	712	...	...	...	...	...	...	...	...	712	712
Sterling overseas pay . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10	10
Total £ . . .	...	...	...	...	...	712	...	...	...	...	...	...	...	...	722	722
Ditto converted into Rs. at £1 = Rs. 13½ . . .	...	...	...	...	...	9,489	...	...	...	...	...	...	...	...	9,628	9,628
Exchange on ditto . . .	...	...	...	...	...	77	...	...	...	...	...	...	...	...	79	79
TOTAL CHARGES UNDER REGISTRA- TION . . .	11,438	3,143	14,440	29,030	29,08,067	6,73,948	22,12,653	4,97,052	99,107	6,48,919	2,22,761	1,74,495	1,967	711	76,27,450	76,56,480

(a) Includes expenditure in Agency Tracts, which is "Reserved".
(b) Ditto in Darjeeling and Chittagong Hill Tracts, which is "Reserved".
(c) Ditto in Assam District, which is "Reserved".
(d) Includes charges classified as expenditure on Suspended Transferred Subject.
(e) Includes expenditure in Backward Tracts, which is "Reserved".

IX A and 9 A—Scheduled Taxes.

These heads were opened for the first time in the accounts for 1922-23. They record the transactions relating to taxes imposed by Provincial Governments under the Scheduled Taxes Rules. If, however, a new Scheduled Tax takes the form of an extension of existing methods of taxation, such as a registration fee or a stamp duty, the additional receipts are recorded under the major heads of revenue concerned and not under this head.

2. The cost of collection of a Scheduled Tax, where a separate agency has not been appointed for the purpose, is adjusted under the ordinary major heads. Only the cost of special establishment, if any, employed on the collection of these taxes is debited to "9-A—Scheduled Taxes".

No. 22-B.—ACCOUNT OF REVENUE FROM SCHEDULED TAXES FOR THE YEAR ENDED 31st MARCH 1930.

	Government of Bombay.	Government of Bengal.	Government of Burma.	TOTAL.
	R	R	R	R
Entertainment Tax	7,80,815	4,29,140	...	12,15,955
Betting Tax	12,31,207	12,00,026	4,14,496	28,45,732
TOTAL	20,16,022	16,29,166	4,14,499	40,51,687
Deduct—Refunds	6,183	43	...	6,226
NET REVENUE UNDER SCHEDULED TAXES	20,11,839	16,29,123	4,14,499	40,55,461

No. 22-C.—ACCOUNT OF CHARGES for the COLLECTION of SCHEDULED TAXES for the year ended 31st March 1930.

	GOVERNMENT OF BOMBAY. <i>Reserved.</i>	GOVERNMENT OF BENGAL. <i>Reserved.</i>	GOVERNMENT OF BURMA. <i>Transferred.</i>	TOTAL.
	R	R	R	R
Collection of Entertainment Tax	20,731	...	...	20,731
Collection of Betting Tax . . . . .	...	15,000	3,469	18,469
TOTAL CHARGES	20,731	15,000	3,469	39,200

X.—Tributes from Indian States.

The revenue recorded under this head represents tributes received from the protected States, in several cases as a result of exchanges of territory and settlement of claims, and contributions made chiefly in lieu of former obligations to supply or maintain troops.

Tributes from the Shan States in Burma which prior to 1921-22 were recorded under this head, are now credited to "Land Revenue".

No. 23.—DETAILED ACCOUNT of TRIBUTES and CONTRIBUTIONS from INDIAN STATES
for the Year ended 31st March 1930 -- *concl'd.*

										Rs
Brought forward .										64,42,870
BENGAL.										
Tribute from Cooch Behar										67,701
UNITED PROVINCES OF AGRA AND OUDH.										
Tribute from Benares										2,19,000
PUNJAB.										
Tribute from Chamba										2,807
" Mandi										1,00,000
" Suket										11,000
" other petty States										32,837
TOTAL PUNJAB										1,46,144
BURMA.										
Tributes from Karenni States										5,350
BIHAR AND ORISSA.										
Tributes from various petty States										96,449
CENTRAL PROVINCES AND BERAR.										
Tributes from Kawardha State										30,000
" Nandgaon "										80,000
" Chhuikhadan "										12,000
" Khairagarh "										80,000
" Bastar "										20,000
" Raigarh "										5,500
" Udaipur "										1,200
" Sarangarh "										4,500
" Korea "										750
" Sakti "										1,500
" Jashpur "										2,750
" Sirguja "										2,750
" Changbhakar " . . . . .										.. (a)
TOTAL CENTRAL PROVINCES AND BERAR										2,10,950
ASSAM.										
Tribute from Manipur										5,000
TOTAL TRIBUTES, ETC.										72,38,464

(a) A sum of Rs. 150 paid in advance during the year 1928-29 was adjusted in the accounts for that year.

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1929-30.

Sections B. & BB.—Railway Capital and Revenue Accounts.

Capital Accounts.	Receipts	Rs. 2,43,876	Revenue Accounts.	Receipts	Rs. 37,19,46,632
	Expenditure not charged to Revenue. 30,18,33,675			Expenditure	31,05,28,783

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Receipts	Expenditure.
		CENTRAL GOVERNMENT.		R	R	R
		Capital Account.				
Railways	24	Statement showing the Percentage of the net Revenue Receipts of Railways on Capital Outlay and the net gain or loss to Government after meeting all charges against the net revenue receipts	145			
Capital Expenditure on Railways.	25	State Railways—Capital Expenditure	154	...	..	30,18,33,675
Account of Capital contributed by Companies and Indian States towards outlay on State Railways.	25A	Share and Debenture capital raised by Companies, including capital subscribed by Indian States and Contributions by Companies from their Provident Funds	158		2,43,876	...
Redemption of Liabilities.	25B	Statement of liability involved in the purchase by the State of the capital of old Guaranteed Companies	158	—1,17,587	...	...
General	25C	General Abstract of Expenditure and Results (Summary)	160		...	...
"	25D	Statement showing manufacture operations during the year	161		...	...
"	25E	Statement showing the stores transactions during the year	162		...	...
"	26	Statement of money specifically provided and of amount expended	163		..	...
"	26A	Ditto Summary to end of 1929-30	165		...	...
		TOTAL CAPITAL ACCOUNT			2,43,876	30,18,33,675
		Revenue Account.				
Gross Receipts	27	Gross Receipts	168		1,02,70,28,255	
		Deduct—Working Expenses	169		68,17,92,752	
	24	" Surplus Profits, etc.	145		1,51,97,708	
		Net Receipts.			33,00,37,795	
Interest	28 & 28A	Interest on Debt India, State Railways Specific India, State Railways, Non-specific England, Do do Interest on Sterling Debt converted at the average rates Interest on Capital contributed by Companies, converted at the average rates	177 & 179	9,41,736 18,22,00,918 478,37,587 5,00,25,350		29,00,11,621 1,36,94,343
Subsidised Companies	29	Government share of Surplus Profits and Repayment of Advances of Interest	180	..	58,70,738	
Miscellaneous Railway Receipts.	30	Land and Subsidy	181	..		4,39,139
Miscellaneous Railway Expenditure.	31	Miscellaneous Railway Receipts	182	..	1,49,12,409	..
	31A	Miscellaneous Charges and Surveys	184	..	...	54,11,822
Appropriation to and from Railway Depreciation and Reserve Funds	27 B & 27 C	Appropriation to and from Railway Depreciation Fund Transfer from Railway Reserve Fund	173 & 173	11,76,18,314 12,59,42,103		
Contribution to General Revenues.	24 A	Contribution to General Revenues	175 & 147	2,08,21,706 6,11,85,963	2,08,21,706	...
		TOTAL REVENUE ACCOUNT			37,16,42,648	31,04,56,685
		PROVINCIAL GOVERNMENTS.				
		Revenue Account.				
Interest	28 & 28 A	Interest on non-specific Railway Debt in India	177			
Subsidised Companies	29	Government share of Surplus Profits and repayment of advances of Interest	179 & 180		3,03,984	55,989
	30	Land and Subsidy	181		...	13,911
Miscellaneous Railway Expenditure.	31	Miscellaneous charges and surveys	184		...	2,197
		TOTAL REVENUE ACCOUNT			3,08,984	72,097
		GRAND TOTAL (CENTRAL AND PROVINCIAL) REVENUE ACCOUNT			37,19,46,632	31,05,28,782

B. and BB.—Railway Capital and Revenue Accounts.

Sections B. & B B.—Railway Capital and Revenue Accounts.

GENERAL NOTE.

The main scheme of these accounts is designed to show :—

- (a) The Capital at Charge of each railway (Account No. 24).
- (b) The net Working Receipts, comprising the gross receipts less the expenses of working (Account No. 27).
- (c) The percentage of (b) on (a) (Account No. 24).
- (d) The outgoings in the shape of shares of Surplus Profits paid to the Working Companies and Interest Charges on the capital expended (Accounts Nos. 24 and 28).
- (e) The net gain or loss to Government (Account No. 24).
- (f) The percentage of (e) on (a) (Account No. 24).
- (g) The contributions to General Revenues and the Railway Reserve Fund (Account No. 24A).
- (h) The balance in hand of the Depreciation and Reserve Funds (Accounts Nos. 27B and 27C).

2. Indian railways have been constructed either by the State or by private Companies. On completion of construction, they have been worked either by the State or by the Company which originally built them, or have been handed over to another Company to work. Several of the railways originally owned by Companies have been purchased by the State. Some of these purchased railways are now worked by the State; for example, the Sind, Punjab and Delhi Section of the North Western Railway. Some of them, as in the case of the Bombay, Baroda and Central India Railway, have been handed back to be worked by the Company which originally constructed them. Some on purchase have been handed over to other railways to work under contract; thus, parts of the old Madras Railway were handed over to the Madras and Southern Mahratta and South Indian Railways to work. The Nagda-Muttra Railway was built by the State, but has since been incorporated in the Bombay, Baroda and Central India Railway and is worked by that Company as a part of its system. The Delhi-Umbala-Kalka and the Southern Punjab Railways, which were built by companies, have since been purchased by the State and are worked by the North-Western Railway.

3. The East Coast Railway was originally constructed and worked by Government as a famine-protective line, but its northern and southern sections were subsequently made over to the Bengal-Nagpur and Madras Railway Companies, respectively, to work as part of their systems. The Hyderabad-Jodhpur Frontier Section of the Jodhpur Railway was constructed by Government and handed over for working to the Jodhpur Railway which belongs entirely to an Indian State. The Bezwada Extension is in the same way worked by the Nizam's Guaranteed State Railway Company. The terms on which one railway works another are in all cases, except where a purchased railway has been absorbed entirely in a State Railway system, incorporated in a contract. Hardly two of these contracts are alike in every respect. It is impossible to set out in these accounts the differences arising out of the varying terms of the contracts, or to take account in every case of the histories of the railways since construction.

4. It may be noted, in the first place, that no railway is entered in these accounts unless Government has at the present moment some immediate interest in it, either by the receipt of money from it or the expenditure of money upon it. Railways which are actually included in these accounts fall under two main categories :—

- (a) those in which Government has a capital interest,
- (b) those in which it has not.

5. The second class comprises for the most part the branch line companies formed before the introduction of the present policy of financing

branch lines enunciated in paragraph 7 *infra*. Generally, the main financial conditions of the contracts with such Companies are—

- (1) the provision of land by Government free of cost to the Companies;
- (2) financial assistance in the shape of a firm guarantee of $3\frac{1}{2}$ per cent. on the capital, or a rebate out of the net receipts of the parent system accruing from "interchanged traffic", sufficient to make up, with the net earnings of the Branch, an amount equivalent to 5 per cent. on the capital; and
- (3) equal division between Government and the Branch line company of surplus profits over and above 5 per cent.

6. A number of small railways in India have been constructed by Companies on these terms. The financing of such railways falls outside the Government programme of railway construction, the capital transactions appearing in the accounts representing merely the receipt and payment of deposits (*vide* Account No. 90). The value of land is charged to Government as Railway Revenue expenditure outside the accounts of the Company (*vide* Account No. 30). Similarly the Government share of the Surplus Profits of the Railway in excess of 5 per cent. is credited as a Revenue receipt (*vide* Account No. 29). In each case in which Government gives a direct guarantee, there is a liability in respect of interest, and if Government were to make a payment under this liability it would figure in the accounts as Government expenditure on the railway (*vide* Account No. 30).

7. A new policy was introduced in 1924-25 for the construction and financing of branch lines. Under this policy endeavours are to be made to reduce by purchase the number of existing branch line companies and Government is to find the capital required for the construction of extensions of branches to existing main systems. The construction of any branch or feeder lines not expected to be remunerative, which a Local Government might desire to have constructed for purely local reasons or administrative advantages, will be considered, provided the Local Government is prepared to guarantee the Government of India against the loss involved in the working of such lines.

8. The State has much greater immediate interest in those railways the capital expenditure on which has been provided wholly or mainly by Government. The main divisions of these railways are:—

A.—State Railways worked by the State.

B.—State Railways worked by Companies or by Indian States.

The second class comprises Railways towards the cost of which the working agents have contributed a small amount of share capital on which a definite rate of interest is guaranteed by Government and in respect of which they receive a share of the surplus profits after meeting all charges for interest on capital.

Both classes have been financed in the same way, through the Government programme, the funds for which are usually provided either from surplus revenues, or from loans forming part of the Public Debt of India, or from Debentures and Debenture Stock raised by the Working Companies.

9. The scheme for the separation of Railway finances from the general finances of the Government of India was brought into force with effect from 1924-25. The main features of this scheme are—

- (1) a definite annual contribution from railways to Central Revenues calculated with reference to the capital at charge and the profits realised;
- (2) the establishment of a Reserve and a Depreciation Fund for Railways.

10. In the statements below, some railways are printed as an inset below others. This means that the Railway shown at the head is the main system which works the other subsidiary railways shown as an inset below it. Thus the Coonoor-Ootacamund and Tinnevely-Quilon Railways are worked by the South Indian Railway.

B. and BB.—Railway Capital and Revenue Accounts.

ACCOUNT No. 24.

Statement of Net Revenue Receipts of State Railways for 1929-30, and of the percentage of those figures on the Capital at Charge on 31st March 1930; also of the net gain or loss to Government after meeting all charges against the Net Revenue Receipts.

This is the main account and all that follow work up to it, though they may contain information which is important for other reasons. It brings together the capital at charge of each railway which is financed by Government and the net revenue receipts of the year, and from these deduces the percentage return of the net revenue receipts on the capital at charge.

The final net gain or loss to Government on the financial results of the year's working is then worked out for each railway. For this purpose, it is necessary to deduct certain payments made by Government in the shape of the shares of surplus profits and of net revenue receipts payable to the Working Companies or Indian States under their contracts; and when these and the interest charges have been deducted, the result is the net gain or loss so far as that particular railway is concerned.

2. It is not possible to devise any statement which would set out systematically the calculations working up to the shares of surplus profits payable to the Companies (column 5), as the terms of the contracts vary greatly, but full details of the interest charges (column 6) will be found in the subsidiary Statements Nos. 28 and 28-A.

3. In arriving at the percentage return on the capital at charge of railways as a whole, the outlay on projects which have been abandoned has necessarily to be added to the total capital outlay. Similarly, in arriving at the final net gain or loss for all railways, or the contribution to general revenues, certain miscellaneous receipts and payments relating to subsidised railways and other miscellaneous railway expenditure, such as on surveys, have to be added to or deducted from the net gain or loss calculated for State Railways. The necessary addition or deduction is made at the foot of the statement

No. 24.—STATEMENT of NET REVENUE RECEIPTS of STATE RAILWAYS for 1929-30, and of the percentage of those figures on the Capital at Charge on 31st March 1930 ; also of the net gain or loss to Government after meeting all charges against the Net Revenue Receipts.

Class and Name of Railway.	CAPITAL AT CHARGE ON 31st MARCH 1930 (Account No. 25.)	NET REVENUE RECEIPTS. (Account No. 27.)	PERCENTAGE OF NET REVENUE RECEIPTS ON CAPITAL AT CHARGE	CHARGES AGAINST NET REVENUE RECEIPTS.			NET GAIN OR LOSS TO GOVERNMENT. DIFFERENCE BETWEEN COLUMNS (8) AND (7).		Percentage of gain or loss on Capital at Charge.
				Payments on account of share of Surplus Profit and of net Revenue Receipts.	Interest on Capital at Charge. (Account No. 28.)	Total Charges.	Gain.	Loss.	
1	2	3	4	5	6	7	8	9	10
Central Government—Commercial Lines.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
State Railways worked by the State.									
Aden	1,58,260	—0,27,831	208.85	...	37,040	37,040	...	9,61,871	211.17
Delhi New Capital Railway Works	74,82,267	...	...	...	3,98,512	3,98,512	...	3,98,512	5.34
East Indian (including South Bihar)	1,43,47,78,078	7,43,03,629	5.18	...	5,81,78,002	5,81,73,802	1,61,30,327	...	1.12
Eastern Bengal	49,84,71,909	2,02,37,173	4.09	...	1,46,58,385	1,89,68,585	15,53,588	...	.81
Great Indian Peninsula	1,18,48,14,689	4,25,62,464	3.79	...	4,84,05,173	4,30,95,173	7,86,101	...	.00
North Western	1,12,33,34,889	3,75,13,639	3.34	...	4,05,35,518	4,35,35,518	...	59,91,889	.59
Burma	84,75,53,828	1,81,77,023	5.23	18,47,387	1,58,90,199	1,77,27,586	4,49,137	...	.18
Railway Collieries	99,02,180	...	...	...	4,96,679	4,96,679	...	4,96,679	5.01
Total	4,57,66,71,899	19,31,91,087	4.22	18,47,387	18,03,00,808	18,21,47,635	1,01,15,392	...	.24
State Railways worked by Companies or by Indian States.									
Assam-Bengal	22,57,37,988	71,17,502	3.15	2,16,443	85,88,256	83,04,869	...	16,87,197	.75
Bengal Nagpur	74,16,50,397	1,59,42,383	2.14	...	3,22,13,292	3,22,13,292	...	1,68,10,508	2.20
Bezwada (including Dhoke Kurnool)	9,51,201	8,16,171	18.74	...	1,84,932	1,84,932	6,80,539	...	14.49
Bombay, Baroda and Central India	71,63,84,902	1,34,32,039	6.08	17,91,242	2,09,04,208	2,82,95,508	1,47,06,531	...	2.06
Jodhpur (British Section)	83,71,027	7,02,432	8.88	...	3,53,516	3,53,516	3,43,483	...	4.16
Lucknow Bareilly (Rohilkhand and Kumaon)	1,54,59,120	16,59,054	10.71	1,02,378	9,22,740	10,25,118	6,33,936	...	4.09
Nadras and Southern Mahratta	53,47,18,020	4,07,72,701	7.22	96,92,711	2,26,90,669	3,23,90,380	83,54,321	...	1.48
North Indian	30,12,11,136	...	...	...	...	...	...	...	...
Coonoor Ootacamund	50,46,927	...	...	...	...	...	...	...	...
Tinnevely Quilon, British Section	53,70,251	2,59,20,270	6.71	10,84,188	1,59,22,976	1,69,57,162	89,63,108	...	2.32
Tinnevely Quilon, Indian State Section	1,98,78,555	...	...	...	...	...	...	...	...
Whoot (Bengal and North-Western)	9,45,08,402	1,01,01,025	10.68	5,12,331	33,82,377	38,94,738	62,06,287	...	6.57
Contribution to Depreciation Fund on account of Company-worked lines . . . . .	...	1,06,18,263	...	...	...	...	1,06,18,263	...	...
Total	2,75,67,29,794	13,70,40,743	6.69	1,33,50,321	11,11,69,054	12,45,19,375	3,25,21,368	...	1.18
Miscellaneous—									
Abandoned projects, etc.	32,26,416	...	...	...	1,07,284	1,07,284	...	1,07,284	3.32
Miscellaneous	2,93,13,137	...	...	...	—9,80,255	—9,80,255	9,80,255	...	...
Total Commercial	7,80,59,38,546	35,02,36,830	4.75	1,51,97,708	29,05,96,391	30,57,94,099	4,44,42,781	...	.60
Strategic Lines.									
North Western	28,41,76,067	—43,502	—1.74	...	1,15,46,266	1,15,46,266	...	43,502	.88
Frontier Railway Reserve	1,05,41,548	...	...	...	4,24,734	4,24,734	...	4,24,734	4.02
Cambellpur Railway Reserve	8,85,562	...	...	...	43,555	43,555	...	43,555	4.92
Zhob Valley Extension	55,28,434	...	...	...	2,72,363	2,72,363	...	2,72,363	4.92
Hindubag—Fort Sandeman	18,74,909	...	...	...	99,505	99,505	...	99,505	5.31
Khyber	3,08,65,400	...	...	...	16,22,850	16,22,850	...	16,22,850	5.26
Total Strategic	33,38,72,000	—50,01,327	—1.49	...	1,40,09,273	1,10,09,273	...	1,10,10,600	5.70
TOTAL CENTRAL GOVERNMENT	7,61,98,10,545	34,52,35,503	4.19	1,51,97,708	30,46,06,664	31,98,08,372	2,54,32,131	...	.38
Provincial Governments.									
Government of Assam—Jorhat (Reserved)	13,22,074	...	...	...	48,274	48,274	...	48,274	3.65
Government of the United Provinces—Mallory Siding (Reserved)	1,39,189	...	...	...	7,715	7,715	...	7,715	5.40
ALL PROVINCIAL GOVERNMENTS	14,61,263	...	...	...	55,989	55,989	...	55,989	3.82
GRAND TOTAL	7,70,12,71,809	34,52,35,503	4.49	1,51,97,708	30,46,61,653	31,98,59,361	2,53,78,142	...	.38

Net gain on State Railways as above	Central, Rs. 2,54,32,131	Provincial, Rs. 2,53,78,142	Total, Rs. 5,08,10,273
Add—Net receipts on account of Subsidiary Companies (Accounts 29 and 30)	84,31,859	2,90,078	87,21,937
„ Miscellaneous Railway Receipts less Miscellaneous Railway Expenditure (Accounts No. 31 and 31A.)	95,00,587	—2,107	92,88,480
Total gain on Railways (Accounts Nos. 2 and 3)	4,08,64,267	2,81,587	4,08,90,144
Distribution —			
Contribution to General Revenues (Accounts Nos. 5 and 6, and also Account No. 24-A.)	6,11,85,963		
Amount transferred from Railway Reserve Fund to meet the Contribution to General Revenues Account No. 24-A.)	—2,48,21,706		
	4,03,64,267		

B. and BE.—Railway Capital and Revenue Accounts.

ACCOUNT No. 24 A.

Statement of Contribution to General Revenues and amounts accruing to Railway Reserve Fund.

This account sets out in detail the method of calculation adopted for arriving at the amount contributed to General Revenues and to the Railway Reserve Fund. The main points underlying the payment of this contribution and the constitution of the Reserve Fund are:—

- (1) In consideration of the railway finances being separated from the general finances of the country, the general revenues receive a definite annual contribution from railways which is the first charge on the net receipts of railways.
- (2) The contribution is based on the capital at charge and working results of Commercial Lines, and is a sum equal to one per cent. on the capital at charge of Commercial Lines (excluding capital contributed by Companies and Indian States) at the end of the financial year next but one preceding, *plus* one-fifth of any surplus profits remaining after payment of this fixed return; subject to the condition that, if in any year Railway Revenues are insufficient to provide the percentage of one per cent. on the capital at charge, surplus profits in the next or subsequent years will not be deemed to have accrued for purposes of division until such deficiency has been made good. The interest on the capital at charge of, and the loss in working, Strategic Lines are borne by general revenues and are consequently deducted from the contribution so calculated in order to arrive at the amount payable from railway to general revenues each year.
- (3) Any surplus remaining after this payment to general revenues is transferred to a Railway Reserve; provided that, if the amount available for transfer to the Railway Reserve exceeds in any one year three crores of rupees, two-thirds only of the excess over 3 crores are transferred to the Railway Reserve and the remaining one-third accrues to general revenues.

24-A.—STATEMENT showing calculation of CONTRIBUTION TO GENERAL REVENUES and amount accruing to RAILWAY RESERVE FUND during the year 1929-30.

		R	R	R
A—(i)	Total construction expenditure by Central Government on Commercial Lines to end of 1927-28	5,20,10,14,247		
	<i>Add.</i> —Undischarged liabilities involved in the purchase of Railways £120,857,701.			
	£120,849,695 converted into rupees at 1s. 4d. the rupee	1,81,28,52,175	7,11,44,66,422	
	£8,008 „ „ „ „ „ 1s. 6d. the rupee			
	<i>Deduct</i> :—Capital raised by Indian States and Railway Companies		39,12,08,673	
(ii)	Total capital at charge, Commercial Lines		6,62,22,57,749	
(iii)	Contribution at 1 per cent.			6,62,22,577
B—(i)	Receipts (1927-28)—			
	Gross traffic receipts, Commercial Lines	1,2,68,32,568		
	Subsidised Companies, Government share of surplus profit	35,60,366		
	Interest on Depreciation and Reserve Fund Balances	79,85,054		
	Miscellaneous Railway Receipts	8,16,714		
(ii)	Charges (1927-28)—		1,03,86,95,602	
	Working Expenses, Commercial Lines	68,29,09,095		
	Indian States' and Railway Companies' share of surplus profits	1,57,18,502		
	Interest—			
	On capital at charge, Commercial Lines	24,41,19,106		
	On capital contributed by Indian States and Companies	1,51,86,337		
	Land and Subsidy	5,32,515		
	Miscellaneous Railway Expenditure	48,11,850		
	Contribution at 1 per cent. as at A (iii) above	6,62,32,577	97,93,64,892	
(iii)	Surplus (1927-28)		5,91,80,710	
(iv)	Contribution of one-fifth of surplus			1,18,26,142
(v)	Total Contribution from Railway Revenues, A (iii) plus B (iv)			7,80,58,719
	<i>Deduct</i> —Loss on Strategic Lines (1927-28) borne by Railway Revenues—			
	(a) Interest on capital of Rs. 32,41,78,507		1,34,02,657	
	(b) Loss in working		32,64,616	
	(c) Miscellaneous Railway expenditure		2,05,483	1,68,72,756
(vi)	Net payment due from Railway to General Revenues in 1929-30			6,11,80,963
C—(i)	Total gain from Railways during 1929-30 (Account No. 34)		4,03,64,257	
(ii)	Amount transferred from Railway Reserve Fund to meet the Contribution to General Revenues		2,08,21,703	
(iii)	Total Contribution to General Revenues			6,11,85,933

ACCOUNT No. 25.

Statement of Capital expenditure on the Construction and Purchase of Railways during and to end of the year 1929-1930.

This account sets out in detail the capital expended on the construction of Railways from funds provided in the Railway Programme, whether on the direct responsibility of Government or against capital contributed by Companies and Indian States, and to this is added the expenditure separately met from Central and Provincial Revenues, working to the total construction expenditure on Railways. Finally it deduces the capital at charge of each Railway, on which the percentage of the return of net Revenue Receipts shown in Account No. 24 (page 145) is calculated.

2. Every year a programme of capital expenditure is sanctioned, and this statement shows the actual expenditure incurred against the amount so sanctioned.

3 Most of the money required for capital expenditure has been obtained by Government by loans in the open market but, with the exception of a certain amount of specific railway debt, no distinction has been made in the accounts between loans raised by the Secretary of State or by the Government of India for railway purposes and for the ordinary purposes of Government.

4. In the early days of railway construction in India, a large part of the productive expenditure on railways was met directly from surplus revenues. It became evident, however, that a revenue surplus would be more properly applied to the redemption or avoidance of unproductive debt, and the present policy of Government is to raise large loans for productive outlay on Railways while paying off out of revenue as much as possible of the unproductive debt. It is economically unsound to pay off old unproductive loans with one hand while contracting new productive loans with the other. Instead, therefore, of employing the funds available from revenue upon the redemption of old unproductive debt, these funds have been devoted to railway construction and an equivalent amount has been transferred in the accounts from unproductive to productive debt. Under this principle the amount of the unproductive debt has been decreased by the amount which was expended out of Revenue on railways in the early years (see Note on Public Debt, page 614).

5. A portion of the outlay on State Railways has been met from Share Capital, Debentures and Debenture Stock raised by the Working Companies under the provisions of their respective contracts and also from contributions made by Indian States. Details of the amounts so contributed will be found in subsidiary Account No. 25-A.

6. Another source of funds for capital expenditure has been the Famine Insurance Grant. Since the accounts for 1921-22 however, no distinction is observed in the accounts between outlay charged to Revenue on different accounts (See also Note on Famine Relief, page 465)

7. Many of the more important railways have been purchased by Government from the Companies which originally constructed them, and in respect of these the liability incurred by Government in connection with the purchase, as reduced from year to year by the operation of the various Sinking Funds, has to be added to the total construction expenditure in order to arrive at the total capital at charge.

8 The manner in which Government has purchased the more important Railways is set forth in a subsidiary Statement No. 25-B, which gives details of the original liability and the amounts redeemed by Annuity and Sinking Fund payments to the end of 1923-24. The payments on account of Annuity are really of a composite character. The portion which represents payment of interest is clearly of a revenue nature, whilst the remaining portion, as well as the payments on account of Sinking Fund, represent true cancellation of debt and thus partake of a capital nature. In practice, however, the

total payments on account of Annuity and Sinking Funds have up to 1923-24 been met from current revenues, and, this being so, it is only right that the cancellation effected by the operation of these funds should be treated as an immediate reduction of liability in arriving at the true capital at charge.

9. With the separation of Railway from General finances with effect from 1924-25, the Railway Capital Account was permanently debited with the balance on 31st March 1924 of the capital liability involved in the purchase of Railways under redemption by Annuities and Sinking Funds. As a consequence of this arrangement, the Railway Revenue Account is charged with the full interest on the liability outstanding on 31st March 1924, and the balance required to make up the total annuity payments and the sinking fund charges is borne by general revenues.

10. As an exception to this arrangement, the charges for the Discount Sinking Fund for the Oudh and Rohilkund Railway, created for the redemption of debt incurred in excess of the liability involved in the purchase of the Railway, are still debitable to the Railway Revenue Account.

11. The capital liability under redemption by Annuities not redeemed to the end of 31st March 1924 has been added to Public Debt and recorded in Section N-Account No. 82 under the heading "Railway Annuities" as a separate division of that debt. It will be gradually reduced as the Annuities are paid off year by year.

No. 25.—ABSTRACT of ACCOUNT of CAPITAL EXPENDITURE

Class and Nature of Railways.	No. of Items.	EXPENDITURE DURING THE YEAR				EXPENDITURE NOT CHARGED PROVIDED IN THE	
		TOTAL CONSTRUCTION OUTLAY DURING 1922-23.	LIABILITIES INVOLVED IN PURCHASE OF RAILWAYS. (Sterling converted into Rs at £1=Rs. 13½.)	EXEMPTION OF LIABILITIES INVOLVED IN PURCHASE OF RAILWAYS. (Sterling converted into Rs at £1=Rs. 13½.)	GRAND TOTAL.	Direct Government outlay.	Capital contributed by companies or Indian States, Column 18 of Account No. 26A.
		2	3	4	5	6	7
CENTRAL.		R	R	R	R	R	R
COMMERCIAL.							
State Railways worked by the State.							
Open lines.							
Aden	1	—9,47,414	...	...	—9,47,414	4,56,260	...
East Indian (including South Bihar)	2	2,32,08,726	...	—1,17,587	2,31,51,139	86,30,10,959	59,95,982
Eastern Bengal	3	1,52,02,006	...	...	1,52,02,006	12,88,05,504	...
Great Indian Peninsula	4	3,54,00,320	...	...	3,54,00,320	65,74,01,389	...
North Western	5	8,78,75,318	...	...	8,78,75,318	88,26,62,428	...
Railway Collieries	6	1,46,434	...	...	1,46,434	49,02,180	...
New Capital Railway Works, Delhi	7	—85,824	...	...	—85,824	74,62,267	...
Burma	8	(a) 1,15,40,660	...	...	(a) 1,15,40,660	30,06,80,464	...
TOTAL		17,24,91,681	...	—1,17,587	17,28,74,094	3,16,14,61,451	59,95,982
Constructions.							
East Indian—							
Central Indian Coalfields	9	23,78,478	...	...	23,78,478	3,94,72,187	...
Calcutta Chord	10	61,00,035	...	...	61,00,035	2,08,70,506	...
Chandpur Bijnor.	11	8,11,844	...	...	8,11,844	22,74,977	...
Lucknow Sultanpur Zafrabad	12	26,95,316	...	...	26,95,316	31,68,719	...
Unao Madhoganj	13	17,53,740	...	...	17,53,740	25,85,997	...
Eastern Bengal—							
Purua Murighat	14	9,16,216	...	...	9,16,216	30,31,850	...
Abdulpur Nawabganj	15	21,60,004	...	...	21,60,004	80,10,467	...
Kalukhali Buteapara	16	13,35,688	...	...	13,35,688	17,21,191	...
Dacca Bancha	17	1,73,781	...	...	1,73,781	2,78,888	...
Tangla Belari Rangapara	18	2,17,093	...	...	2,17,093	2,17,093	...
Great Indian Peninsula—							
Agra Bah	19	47,435	...	...	47,435	28,94,808	...
Darwah Pushad	20	8,68,967	...	...	8,68,967	11,81,320	...
Belapur Sheoran	21	5,013	...	...	5,013	1,21,555	...
Kartal Kama-in	22	18,998	...	...	18,998	2,35,673	...
Khamng on Chikli	23	87,339	...	...	87,339	1,87,215	...
Amarnoti Narkhed	24	—3,208	...	...	—3,208	98,640	...
Hwarakher Akot	25	1,60,451	...	...	1,60,451	2,58,603	...
North Western—							
Amritsar Narowal	26	—3,57,269	...	...	—3,57,269	61,30,153	...
Shahdola Narowal	27	1,978	...	...	1,978	28,16,228	...
Jassar Shikohgarh Chak Amru	28	14,112	...	...	14,112	16,00,992	...
Kanara Valley	29	21,30,816	...	...	21,30,816	2,04,47,168	...
Batala Beas	30	1,78,887	...	...	1,78,887	16,03,830	...
Chik Jhumra Chilot	31	19,444	...	...	19,444	18,91,514	...
Lyalpur Jaranwala	32	—6,810	...	...	—6,810	15,39,115	...
Lyalpur Chana-wala	33	4,08,315	...	...	4,08,315	17,23,077	...
Khabagh Bridge	34	8,89,287	...	...	8,88,287	29,20,185	...
Chunot Khushab	35	27,87,768	...	...	27,87,768	1,08,80,069	...
Rohit k Gohara Panipat	36	9,863	...	...	9,863	21,51,550	...
Sind Left Bank Feeders	37	26,25,032	...	...	26,25,032	28,67,551	...
Construction Accounts Office	38	—21,968	...	...	—21,968	2,718	...
Burma—							
Mimbu Pakokku	40	27,57,198	...	...	27,57,198	57,18,406	...
Irrawaddy Bridge Sagaing	41	19,29,387	...	...	19,29,387	49,60,590	...
Pjinn ana Taungdmyingyi	42	9,136	...	...	9,136	70,98,569	...
Se yi Ye-u	43	—872	...	...	—872	18,81,154	...
Pegu Kayan	44	5,234	...	...	5,234	54,29,097	...
Nand lay Madaya	45	43,519	...	...	43,519	13,68,952	...
Taungdmying Kyaukpadaung	46	14,79,750	...	...	14,79,750	12,56,155	...
Hebu Shwengauung	47	24,800	...	...	24,800	20,03,486	...
Kayan Thongwa	48	1,22,547	...	...	1,22,547	14,22,916	...
Mvayen Natogyi Pakik	49	7,86,610	...	...	7,86,610	68,19,45	...
Nyaunglebin Meikau	50	2,50,908	...	...	2,50,908	12,06,494	...
TOTAL		3,70,55,738	...	...	3,70,55,738	19,97,11,571	...
Carried over		20,95,47,419	...	—1,17,587	20,94,29,832	3,85,12,08,022	59,95,982

(a) Includes Southern Shan States and Burma Extensions.

on the CONSTRUCTION and PURCHASE of RAILWAYS during and to end of the year 1929-30.

TO END OF THE YEAR.							
No. of Item.	TO REVENUE AS NOW RAILWAY PROGRAMME.	EXPENDITURE CHARGED TO Famine Relief AND INSURANCE.	EXPENDITURE PROVIDED FROM CENTRAL AND PROVINCIAL REVENUES.	TOTAL CONSTRUCTION EXPENDITURE. COLUMNS 8, 9 AND 10.	LIABILITIES INVOLVED IN PURCHASE OF RAILWAYS Account No. 25B, Column 13. (Sterling converted into Rs. at £1=Rs. 13½.) (b)	REDEMPTION OF LIABILITIES IN Column 13. Account No. 25B, Columns 7 and 11. (Sterling converted into Rs. at £1=Rs. 13½.)	TOTAL CAPITAL AT CLOSE COLUMNS 11 and 13 MINUS 15.
	8						
	R	R	R	R	R	R	R
1	4,58,200	...	...	4,58,200	...	...	4,58,200
2	86,00,07,911	...	...	86,00,07,911	61,88,07,310	1,75,88,574	1,36,60,15,377
3	42,88,95,504	21,29,050	9,72,507	13,22,97,961	6,57,64,010	1,28,92,000	48,51,80,101
4	65,74,01,380	...	18,16,570	65,88,01,959	(b) 63,15,4563	14,85,70,787	1,14,97,15,735
5	88,26,64,128	...	1,98,29,029	98,11,00,461	18,67,93,720	6,08,33,427	1,05,74,30,744
6	99,02,180	...	...	99,02,180	...	...	99,02,180
7	74,62,267	...	...	74,62,267	...	...	74,62,267
8	30,06,80,464	...	...	30,06,80,464	...	...	30,06,80,464
	3,16,74,57,433	21,29,950	5,11,11,110	3,21,96,58,483	1,54,08,19,633	36,48,54,785	4,37,19,33,828
9	3,94,72,137	...	...	3,94,72,137	...	...	3,94,72,137
10	2,08,70,568	...	...	2,08,70,568	...	...	2,08,70,568
11	22,74,977	...	...	22,74,977	...	...	22,74,977
12	31,68,719	...	...	31,68,719	...	...	31,68,719
13	25,85,997	...	...	25,85,997	...	...	25,85,997
14	30,34,356	...	...	30,34,356	...	...	30,34,356
15	80,40,467	...	...	80,40,467	...	...	80,40,467
16	17,21,194	...	...	17,21,194	...	...	17,21,194
17	2,78,888	...	...	2,78,888	...	...	2,78,888
18	2,17,093	...	...	2,17,093	...	...	2,17,093
19	28,94,803	...	...	28,94,803	...	...	28,94,803
20	11,81,329	...	...	11,81,329	...	...	11,81,329
21	1,21,555	...	...	1,21,555	...	...	1,21,555
22	2,35,673	...	...	2,35,673	...	...	2,35,673
23	1,87,265	...	...	1,87,265	...	...	1,87,265
24	98,640	...	...	98,640	...	...	98,640
25	2,98,603	...	...	2,98,603	...	...	2,98,603
26	61,30,153	...	...	61,30,153	...	...	61,30,153
27	28,16,228	...	...	28,16,228	...	...	28,16,228
28	16,00,962	...	...	16,00,962	...	...	16,00,962
29	2,94,47,168	...	...	2,94,47,168	...	...	2,94,47,168
30	16,03,830	...	...	16,03,830	...	...	16,03,830
31	18,91,544	...	...	18,91,544	...	...	18,91,544
32	15,39,115	...	...	15,39,115	...	...	15,39,115
33	17,28,077	...	...	17,28,077	...	...	17,28,077
34	29,20,185	...	...	29,20,185	...	...	29,20,185
35	1,08,89,069	...	...	1,08,89,069	...	...	1,08,89,069
36	24,54,550	...	...	24,54,550	...	...	24,54,550
37	28,67,551	...	...	28,67,551	...	...	28,67,551
38	2,713	...	...	2,713	...	...	2,713
40	57,18,406	...	...	57,18,406	...	...	57,18,406
41	49,60,690	...	...	49,60,690	...	...	49,60,690
42	70,93,969	...	...	70,93,969	...	...	70,93,969
43	13,84,354	...	...	13,84,354	...	...	13,84,354
44	54,29,097	...	...	54,29,097	...	...	54,29,097
45	13,68,952	...	...	13,68,952	...	...	13,68,952
46	92,55,155	...	...	92,55,155	...	...	92,55,155
47	26,63,486	...	...	26,63,486	...	...	26,63,486
48	14,22,916	...	...	14,22,916	...	...	14,22,916
49	68,69,645	...	...	68,69,645	...	...	68,69,645
50	12,06,494	...	...	12,06,494	...	...	12,06,494
	19,97,41,571	...	...	19,97,41,571	...	...	19,97,41,571
	3,35,71,99,004	24,20,950	5,11,11,100	3,41,07,10,054	1,53,08,19,633	36,48,84,788	4,57,63,74,899

(b) A sum of Rs. 23,575,000 representing the Great Indian Peninsula Railway Company's share Capital paid off during 1925-26 has been converted at the average rate of exchange relating to that year.

B. and BB.—Railway Capital and Revenue Accounts.

No. 25.—ABSTRACT of ACCOUNT of CAPITAL EXPENDITURE

Division of Railway.	No. of Item	EXPENDITURE DURING THE YEAR				EXPENDITURE NOT CHARGED PROVIDED IN THE	
		TOTAL CONSTRUCTION OUTLAY DURING 1920-21.	LIABILITIES INVOLVED IN PURCHASE OF RAILWAYS (Sterling convert- ed into Rs at £1=Rs. 15½)	REDEMPTION OF LIABILITIES INVOLVED IN PURCHASE OF RAILWAYS. (Sterling convert- ed into Rs at £1=Rs. 15½)	GRAND TOTAL.	Direct Government outlay.	Capital contributed by companies or Indian States, Column 13 of Account No. 25A.
1		2	3	4	5	6	7
CENTRAL—contd.		R	R	R	R	R	R
Commercial—Brought forward		20,95,47,419	...	-1,17,587	20,94,29,832	8,35,12,03,022	59,95,982
State Railways worked by Companies—							
<i>Open Lines.</i>							
Assam Bengal, Part I	51	21,855	...	...	21,855	...	...
Assam Bengal, Part II	52	41,77,266	...	...	41,77,266	18,86,00,550	3,00,87,021
Bengal Nagpur	53	1,63,15,974	...	...	1,63,15,974	67,53,16,116	10,53,18,886
Bezwada Extension	54	14,204	...	...	14,204	17,8,550	...
Bombay, Baroda and Central India	55	1,11,52,233	...	...	1,11,52,233	48,34,51,954	2,19,00,464
Jodhpur	56	88,054	...	...	88,054	65,28,345	...
Lte. now-Bareilly (R. and K.)	57	-99,413	...	...	-99,413	1,19,05,604	...
Madras and Southern Mahratta	58	1,52,40,428	...	...	1,52,40,428	24,18,94,300	10,07,07,745
South Indian	59	1,08,37,690	...	...	1,08,37,690	15,82,07,447	(a) 4,80,91,889
Cooroor-Ootacamund	60	23,882	...	...	23,882	50,60,927	...
Tinnevely Quilon (B. S.)	61	1,11,970	...	...	1,11,970	58,70,251	...
Tinnevely Quilon (I. S. S.)	62	1,294	...	...	1,294	1,84,78,565	...
Tirhoot (B. and N. W.)	63	8,69,595	...	...	8,69,595	8,26,30,805	88,70,415
Dhone Kurnool	64	35,570	...	...	35,570	10,13,157,3)	...
Total		6,21,08,663	...	...	6,24,08,663	1,75,59,59,781	32,48,70,420
<i>Constructions.</i>							
Assam Bengal—							
Sanchoa Mairabari	65	8,10,813	...	...	8,10,813	20,40,075	...
Sibsagar Road Kuowang	66	19,390	...	...	19,390	31,78,872	...
Nati. kona Mohanganj	67	1,00,157	...	...	1,00,157	19,18,587	...
Funkating Badulpura Jorhat	68	42,510	...	...	42,510	31,22,581	...
Feni Beloni	69	3,80,442	...	...	3,80,442	13,02,881	...
Chitragong Dholazari	70	22,03,293	...	...	22,03,293	23,56,424	...
Shastaganj Bhalla	71	3,68,187	...	...	3,68,187	12,01,701	...
Karimganj Longai Valley	72	1,31,051	...	...	1,31,051	81,43,120	...
Chitragong Nazirhat	73	7,61,370	...	...	7,61,370	18,52,170	...
Shastaganj Habiganj	74	78,142	...	...	78,142	6,38,891	...
Megra Bridge	75	835	...	...	835	835	...
Bombay, Baroda and Central India—							
Somni Dehej	76	-6,83,897	...	...	-6,83,897	...	...
Bombay Vadod	77	-1,82,108	...	...	-1,82,108	...	...
Vasad Katwa	78	9,69,447	...	...	9,69,447	16,92,411	...
Marm Virpur	79	-1,475	...	...	-1,475	...	...
Jambusar Kavi	80	-5,84,869	...	...	-5,84,869	...	...
Bezwada—							
Dhone Kurnool Extension	81	-6,416	...	...	-6,416	15,39,554	...
Madras and Southern Mahratta—							
Niladavolu-Narasapur	82	-27,729	...	...	-27,729	69,02,965	...
Cocanada Kottapalli	83	14,41,134	...	...	14,41,134	42,92,152	...
Gudivada Bhimavaram	84	1,76,045	...	...	1,76,045	40,72,979	...
Guntur Gurzala Macherla	85	18,56,354	...	...	18,56,354	44,28,021	...
Kannirhalli Swamihalli	86	-487	...	...	-487	5,75,772	...
Holgi Sholapur	87	-5,856	...	...	-5,856	7,55,052	...
Bengal Nagpur—							
Raipur Vizianagram	88	92,26,300	...	...	92,26,300	2,06,87,074	...
Guttitangr Branch	89	978	...	...	978	2,04,591	...
Tirhoot (B. and N. W.)—							
Maharak Thawe Extension	90	10,42,800	...	...	10,42,800	11,46,572	...
Carried over		8,01,28,070	...	...	8,01,28,070	1,88,22,08,241	82,48,70,420
		20,95,47,419	...	-1,17,587	20,94,29,832	8,35,12,03,022	59,95,982

Includes Rs. 2,97,170 on account of Suramangalam Salem Railway and Rs. 69,87,448 on account of Tanjore District Board Railway brought forward without financial adjustment.

Includes Rs. 1,507 transferred from Madras and Southern Mahratta Railway without financial adjustment.

the CONSTRUCTION and PURCHASE of RAILWAYS during and to end of the year 1929-30—contd.

TO END OF THE YEAR.						
VENUE AS NOW WAX PROGRAMME.						
TOTAL.	EXPENDITURE CHARGED TO FAMINE RELIEF AND INSURANCE.	EXPENDITURE PROVIDED FROM CENTRAL AND PROVINCIAL REVENUES.	TOTAL CONSTRUCTION EXPENDITURE COLUMNS 8, 9 AND 10.	LIABILITIES INVOLVED IN PURCHASE OF RAILWAYS Account No. 28B, Column 12 (Sterling converted into Rs. at £1 = Rs. 18½).	REDEMPTION OF LIABILITIES IN Column 12, Accounts No. 26B, Columns 7 and 11 (Sterling converted into Rs. at £1 = Rs. 18½).	TOTAL CAPITAL AT CHARGE Columns 11 and 12 minus 13.
8	9	10	11	12	13	14
Rs	Rs	Rs	Rs	Rs	Rs	Rs
3,85,71,99,004	24,29,950	5,11,11,100	3,41,07,40,054	1,53,08,19,638	36,48,84,788	4,57,66,74,899
...
20,47,46,671	20,47,86,671	...	...	20,47,86,671
8,05,29,502	3,01,29,430	...	71,17,58,932	...	...	71,17,58,932
17,63,550	17,63,550	...	...	17,63,550
50,83,55,418	1,22,45,639	...	52,06,00,451	19,40,92,040	...	71,46,92,491
65,28,845	...	18,48,282	83,71,627	...	...	83,71,627
1,19,05,661	...	35,83,459	1,54,89,120	...	...	1,54,89,120
34,26,02,105	2,13,02,114	20,12,242	36,89,16,461	20,01,01,840	2,53,27,013	54,86,91,088
20,71,98,836	61,53,674	...	21,36,52,810	7,63,48,120	...	28,00,01,730
50,86,927	50,86,927	...	...	50,86,927
53,70,251	53,70,251	...	...	53,70,251
1,38,78,555	1,38,78,555	...	...	1,38,78,555
9,16,01,220	18,60,610	...	9,33,61,830	...	...	9,33,61,830
10,43,157	10,43,157	...	...	10,43,157
2,68,08,30,201	7,57,91,161	74,38,980	2,16,40,60,342	47,05,42,600	2,53,27,013	2,60,92,75,929
...
20,40,075	20,40,075	...	...	20,40,075
31,78,872	31,78,872	...	...	31,78,872
19,18,587	19,18,587	...	...	19,18,587
31,22,581	31,22,581	...	...	31,22,581
13,02,861	13,02,861	...	...	13,02,861
23,56,824	23,56,824	...	...	23,56,824
12,01,701	12,01,701	...	...	12,01,701
31,43,120	31,43,120	...	...	31,43,120
18,52,170	18,52,170	...	...	18,52,170
8,33,891	8,33,891	...	...	8,33,891
885	885	...	...	885
...
16,92,411	16,92,411	...	...	16,92,411
...
15,39,554	15,39,554	...	...	15,39,554
...
69,02,965	69,02,965	...	...	69,02,965
42,92,152	42,92,152	...	...	42,92,152
40,72,979	40,72,979	...	...	40,72,979
44,28,021	44,28,021	...	...	44,28,021
5,75,772	5,75,772	...	...	5,75,772
7,55,052	7,55,052	...	...	7,55,052
...
2,96,87,674	2,96,87,674	...	...	2,96,87,674
2,04,591	2,04,591	...	...	2,04,591
...
11,46,572	11,46,572	...	...	11,46,572
2,16,70,78,661	7,57,91,161	74,38,980	2,24,03,08,102	47,05,42,600	2,53,27,013	2,68,55,24,339
3,85,71,99,004	24,29,950	5,11,11,100	3,41,07,40,054	1,53,08,19,638	36,48,84,788	4,57,66,74,899

No. 25.—ABSTRACT of ACCOUNT of CAPITAL EXPENDITURE

Class and name of Railway.	No. of Item.	EXPENDITURE DURING THE YEAR.				EXPENDITURE NOT CHARGED PROVIDED IN THE	
		TOTAL CONSTRUCTION OUTLAY DURING 1929-30.	LIABILITIES INVOLVED IN PURCHASE OF RAILWAYS. (STERLING CONVERTED INTO RS. AT £1= Rs. 18½).	REDEMPTION OF LIABILITIES INVOLVED IN PURCHASE OF RAILWAYS. (STERLING CONVERTED INTO RS. AT £1= Rs. 18½).	GRAND TOTAL.	EXPENDITURE NOT CHARGED PROVIDED IN THE	
						Direct Government outlay.	Capital contributed by companies or Indian States, Column 13 of Account No. 25A.
1		2	3	4	5	6	7
CENTRAL—conold.		R	R	R	R	R	R
Commercial Lines—Brought forward		20,95,47,418	...	-1,17,587	20,94,29,832	3,35,12,03,022	59,95,982
State Railways worked by Companies—conold.							
Brought forward		8,01,28,070	..	..	8,01,28,070	1,83,22,08,241	32,48,70,420
South Indian—							
Villupuram Trichinopoly	91	2,30,030	...	..	2,30,030	1,87,76,761	5,89,339
Varadunagar-Tenkasi	92	-48,590	...	...	-48,890	68,98,557	...
Shoredu-Nilambur	93	18,718	...	...	18,718	79,49,290	...
Dindigul-Pollachi	94	-21,897	...	...	-21,897	78,88,053	...
Vidduhaichalam-Cuddalore	95	13,881	...	..	13,881	25,24,901	...
Pollachi-Palghat	96	24,58,444	...	...	24,58,444	26,08,832	...
Mayavaram-Tranquebar	97	1,43,968	...	..	1,43,968	20,80,219	...
Arantangi-Karaikudi-Manamadurai	98	-1,04,848	..	...	-1,04,848	..	...
Trichinopoly-Manamadurai	99	27,21,201	..	...	27,21,201	98,46,528	..
Madurai-Bodmaikanur	100	1,20,513	...	...	1,20,513	53,48,213	...
Salem-Attur-Vidduhaichalam	101	31,91,061	...	...	31,91,061	54,71,758	...
Salem-Mettur Dam	102	1,15,025	...	..	1,15,025	13,26,951	...
TOTAL		5,89,68,306	...	..	5,89,68,306	1,00,24,18,107	32,54,53,759
Miscellaneous items.							
Abandoned Projects	103	...	..	...	...	27,02,831	...
Miscellaneous	104	4,74,516	...	...	4,74,516	2,88,11,651	5,02,880
TOTAL COMMERCIAL		29,89,10,271	..	-1,17,587	29,88,74,654	5,24,00,55,211	33,19,58,127
Strategic Lines.							
<i>Open Lines.</i>							
North Western	105	13,66,570	...	...	13,66,570	8,41,76,067	...
Frontier Railway Reserve	106	-54,834	...	...	-54,834	82,41,170	...
Campbellpur Railway Reserve	107	1,30,827	...	...	1,30,827	8,85,532	...
<i>Constructions.</i>							
Hindubagh-Fort Sandeman	108	..	...	...	..	18,73,109	...
Zhob Valley Extension	109	7,94,386	...	...	7,94,386	55,23,434	...
Khyber	110	6,06,675	...	...	6,06,675	3,08,65,480	...
TOTAL STRATEGIC		28,48,404	...	...	28,48,404	33,15,71,622	..
TOTAL CENTRAL		30,18,33,675	..	-1,17,587	30,17,16,088	5,61,71,06,833	33,19,58,127
Provincial Governments.							
Government of Assam (Jorhat) (Reserved)	111	..	...	...	..	...	...
Government of United Provinces—Distillery Siding (Reserved)	112	...	...	...	...	...	...
TOTAL PROVINCIAL		..	...	...	...	...	..
GRAND TOTAL.		30,18,33,675	...	-1,17,587	30,17,16,088	5,61,71,06,833	33,19,58,127

ABSTRACT.		Rs.
Direct Government Outlay		30,15,89,869
From Capital contributed by Companies or Indian States, vide Account No. 25A.		2,48,678
Total not charged to Revenue as provided in the Railway Programme		30,18,33,675
Less—Expenditure charged to Revenue :—		
Central		...
Provincial		...
TOTAL		30,18,33,675

the CONSTRUCTION and PURCHASE of RAILWAYS during and to end of the year 1929-30—*concl'd.*

END OF THE YEAR.

REVENUE AS NOW WAY PROGRAMME.						
TOTAL.	EXPENDITURE CHARGED TO FAMILY RATES AND INSURANCE.	EXPENDITURE PROVIDED FROM CENTRAL AND PROVINCIAL REVENUES.	TOTAL CONSTRUCTION EXPENDITURE COLUMNS 8, 9 AND 10.	LIABILITIES INVOLVED IN PURCHASE OF RAILWAYS Account No. 25B, Column 12 (Sterling converted into Rs. at £1 = Rs. 18½).	REDEMPTION OF LIABILITIES IN Column 12, Account No. 25B, Columns 7 and 11 (Sterling converted into Rs. at £1 = Rs. 18½).	TOTAL CAPITAL AT CHARGE Columns 11 and 12 minus 13.
8	9	10	11	12	13	14
R	R	R	R	R	R	R
3,35,71,99,004	24,29,950	5,11,11,100	3,41,07,40,054	1,53,08,19,633	36,48,54,786	4,57,66,74,890
2,15,70,78,661	7,57,91,161	74,38,980	2,24,03,03,802	47,05,42,600	2,53,27,013	2,68,55,24,369
1,93,66,100	...	...	1,93,66,100	...	...	1,93,66,100
68,38,557	...	...	68,38,557	..	..	68,38,557
79,49,290	..	..	79,49,290	...	..	79,49,290
78,38,053	..	..	78,38,053	...	..	78,38,053
25,24,904	..	..	25,24,904	...	..	25,24,904
26,08,832	...	...	26,08,832	...	...	26,08,832
20,80,219	...	...	20,80,219	...	...	20,80,219
...
98,46,528	...	...	98,46,528	...	...	98,46,528
53,48,213	...	...	53,48,213	...	..	53,48,213
54,71,758	...	..	54,71,758	...	...	54,71,758
13,26,951	...	...	13,26,951	...	...	13,26,951
2,22,82,78,066	7,57,91,161	74,38,980	2,31,15,08,207	47,05,42,600	2,53,27,013	2,75,67,23,794
27,02,831	4,39,086	84,499	32,26,416	...	...	32,26,416
2,93,13,437	...	..	2,93,13,437	...	..	2,93,13,437
5,61,74,93,338	7,86,60,197	5,86,34,579	5,76,47,88,114	2,00,13,62,233	89,02,11,801	7,86,59,33,546
28,41,76,067	...	...	28,41,76,067	...	...	28,41,76,067
82,44,170	...	23,00,378	1,05,44,54	...	...	1,05,44,548
8,85,562	...	...	8,85,562	...	...	8,85,562
18,73,909	...	...	18,73,909	...	...	18,73,909
55,26,484	...	...	55,26,484	...	...	55,26,484
3,08,65,480	...	...	3,08,65,480	...	...	3,08,65,480
33,15,71,622	...	23,00,378	33,38,72,000	...	...	33,38,72,000
5,94,90,64,960	7,86,60,197	6,09,34,957	6,08,86,56,114	2,00,13,62,233	89,02,11,801	7,69,98,10,546
...	...	13,22,074	13,22,074	...	...	13,22,074
...	...	1,39,189	1,39,189	...	...	1,39,189
...	...	11,61,283	11,61,283	...	..	14,61,283
5,94,90,64,960	7,86,60,197	6,23,96,220	6,09,01,21,977	2,00,13,62,233	89,02,11,801	7,70,12,71,809

No. 25A.—DETAILED ACCOUNT OF CAPITAL CONTRIBUTED BY COMPANIES AND BY INDIAN STATES TOWARDS OUTLAY ON STATE RAILWAYS during and to end of the year 1929-30.

This account shows in detail the amounts of Share Capital, Debenture and Debenture Stock contributed by the several Companies, during and to end of the year.

RAILWAYS.	DURING THE YEAR 1929-30.						TO END OF THE YEAR 1929-30.						REMARKS.
	Share Capital.	DEBENTURES AND DEBENTURE STOCK.		Total, (columns 2+4) converted into Rs. at average rate.	Contribution from Indian States.	Total.	Share capital.	DEBENTURES AND DEBENTURE STOCK.		Total, (columns 8+10) converted into Rs. at contract rate.	Contribution from Indian States.	Total.	
		Nominal amount.	Cash received.					Nominal amount.	Cash received.				
				2	3	4				5	6	7		8	9	10	11	12	13
1	£	£	£	R	R	R	£	£	£	R	R	R	
Assam Bengal	1,500,000	730,900	728,992	3,60,87,021	..	3,60,87,021	
Bengal Nagpur	3,000,000	4,190,500	4,119,763	10,53,13,386	...	10,53,13,386	
Bombay, Baroda and Central India	—3,45,603	—3,45,663	150,750	1,000,000	959,364	1,64,00,464	85,00,000	2,49,00,464	
Madras and Southern Mahratta	3,500,000	3,901,000	3,916,804	10,07,07,745	..	10,07,07,745	
South Indian	5,89,339	5,89,339	.	2,713,248	2,691,494	4,15,33,776	80,48,952	4,95,80,728(a)	
South Bihar	399,732	...	...	59,95,982	..	59,95,982	
Tirhoot (B. N.)	661,500	661,500	88,70,415	...	88,70,415	
Readjustment of Capital contributed by Railway Companies in England at the average rates of exchange	5,02,386	...	5,02,386	
Total	—2,4,676	2,43,676	8,550,482	13,197,118	13,077,917	31,54,11,175	1,65,46,952	33,19,58,127	

(a) Includes Rs. 62,80,443 on account of outlay on Tanjore District Board Railway and Rs. 6,77,170 on account of Sullamangalam Salem Railway brought into the account without financial adjustment.

ACCOUNT No. 25 B.*Statement of the Liability involved in the Purchase on the State of the Capital of the old Guaranteed Railway Companies.*

This account sets forth statistically in detail the manner in which the purchase of each railway was effected, the methods actually employed varying in the case of individual railways. The main methods of purchase were :—

- (a) By the issue of India Stock in part exchange for Share Capital of the Companies and the taking over of Debentures and Debenture Stock as State liability.
- (b) By the issue of New Companies' Stock in part exchange for old Companies' Capital.
- (c) By the issue of Terminable Annuities extending over a series of years in part exchange for Share Capital of the Companies.
- (d) By the issue of India Stock in exchange for a portion of the Debenture Stock taken over under (a) and of the Terminable Annuities exchanged for Share Capital under (c).
- (e) By the issue of New Companies' Stock in exchange for a portion of the Terminable Annuities exchanged for Share Capital under (c).
- (f) By cash payment.

2. As explained in the notes on Account No 25, the Railway Capital Account is to be debited permanently with the balance on the 31st March 1924 of the capital liability involved in the purchase of Railways which is being redeemed through Annuities and Sinking Funds, excluding the Discount Sinking Fund of the Oudh and Rohilkund Railway the redemption of which will continue to be a charge against Railway Revenues. Consequently the redemption of capital after 31st March 1924 has not been taken into account in arriving at the liability incurred in the purchase of railways for the purpose of calculating the capital at charge.

No. 25-B.—STATEMENT OF LIABILITY INVOLVED IN THE PURCHASE BY THE STATE OF THE OLD GUARANTEED RAILWAY COMPANIES.

Class and name of Railway.	Cash paid in part purchase or in redemption of debentures or in discharge of India Bonds appropriated for discharge of Debentures or Share Capital.	Debentures (stock) outstanding.	INDIA STOCK ISSUED OR APPROPRIATED IN EXCHANGE FOR.			Portion of amounts in columns 4, 5 and 6 reduced by sinking funds to end of 1925-26	New Company's Stock issued in exchange for old Company's Capital.	TERMINALIAN AMOUNTS.		Total initial liability to 31st March 1926 and 31st March 1927.	Total anti-charged liability, column 1, minus columns 7 and 11.
			Share Capital.	Debentures and Debenture Stock.	Terminals Annuities.			Initial amount outstanding on 31st March 1926.	Amount redeemed to end of 31st March 1927.		
	3	3	4	5	6	7	8	9	10	11	12
State Railways Worked by the State.											
Eastern Bengal (including Bengal Central)	612,863	348,688	512,180	67,713	541,054	316,109	...	..	2,849,847	650,041	4,932,303
East Indian (including Oudh and Rohilkund)	...	1,435,650	5,243,778	8,555,880	7,574,358	4,605,474*	...	...	25,467,634	6,464,419	48,277,298
Great Indian Peninsula Railway (including Indian Midland Railway)	7,998,210	2,701,450	524,711	3,263,216	...	...	...	...	33,109,218	10,767,809	47,596,805
North-Western (old Sindh, Punjab and Delhi Railway)	...	...	...	...	4,911,621	2,595,624	...	..	9,097,908	1,966,883	14,009,529
Total	8,611,073	4,485,766	6,280,649	11,886,809	13,027,031	7,517,207	...	...	70,524,607	19,840,162	114,815,935
State Railways Worked by Companies.											
Bombay, Baroda and Central India	...	...	10,089,146	2,467,757	...	...	...	2,000,000	..	...	14,556,908
Madras and Southern Mahratta (old Madras) Railway	1,293,353	...	...	894,712	...	...	1,500,000	...	11,319,558	1,899,526	15,007,623
South Indian Railway	...	425,000	3,221,731	1,079,438	...	...	...	1,000,000	...	...	5,726,169
Total	1,293,353	425,000	13,310,877	4,441,907	...	...	1,500,000	3,000,000	11,319,558	1,899,526	33,391,169
GRAND TOTAL	9,904,426	4,910,766	19,591,526	16,328,716	13,027,031	7,517,207	1,500,000	3,000,000	81,844,165	21,748,678	120,840,745

*Includes Stock purchased and cancelled in respect of discount amounting to £255,443 on £7,206,531 India Stock issued for the purchase of the Oudh and Rohilkund Railway.

No. 25C.—SUMMARY of CAPITAL EXPENDITURE on STATE RAILWAYS.

This statement is a summary of the capital expenditure on the construction and purchase of railways year by year from the commencement, under the several heads of expenditure exhibited in account No. 25. It needs no further explanation.

No. 25-B.—STATEMENT of LIABILITY involved in the PURCHASE by the STATE of the OLD GUARANTEED RAILWAY COMPANIES.

EXPENDITURE NOT CHARGED TO DIVISIONAL ACCOUNTS PROVIDED IN THE FISCAL PROGRAMME									
Year.	Direct Government outlay	From Capital contributed by Companies and Indian States (Acct. No. 25-A)	Total	Expenditure charged to famine Relief and Insurance	Expenditure provided from Central and Provincial Revenues (Acct. No. 25)	Total Construction Expenditure	Liabilities involved in the purchase of Railways. (Account No. 25-B) Converted into Rs. at Rs. 12 = £1	Grand Total Capital at Charge.	REMARKS.
1	2	3	4	5	6	7	8	9	10
Prior to 1877.	12,38,08,765	...	12,38,08,565	...	...	12,38,08,565	..	12,38,08,565	
1876-77	2,90,50,005	..	2,90,50,005	...	77,848	3,00,38,708	..	3,00,38,708	(a) Includes Madras and Southern
1877-78	4,18,11,105	..	4,18,11,105	..	2,79,600	4,20,90,705	...	4,20,90,705	Mahratta and Mysore State
1878-79	3,63,02,010	..	3,63,02,010	..	68,010	3,63,70,020	...	3,63,70,020	Railway transactions prior to 1898-99, of which the distribution for previous years is not available.
1879-80	3,37,59,255	..	3,37,59,255	..	1,30,76,180	4,77,95,885	49,69,64,417	5,13,69,802	
1880-81	3,07,60,660	..	3,07,60,660	...	2,45,42,220	5,53,02,886	-8,08,040	5,44,94,846	(b) Includes Rs. 5,27,170 brought into the account or without financial adjustment on account of the Suramangalam Salem Railway taken over from the Salem District Board.
1881-82	2,28,15,930	...	2,28,15,930	68,24,025	37,82,475	3,84,52,480	-1,40,400	3,83,06,080	
1882-83	2,08,91,915	...	2,08,91,915	-18,31,280	32,44,065	2,28,05,680	-80,333	2,22,16,297	
1883-84	3,04,70,905	...	3,04,70,905	1,92,180	10,65,185	3,85,28,520	-75,000	3,84,53,520	
1884-85	3,52,41,570	..	3,52,41,570	94,61,565	26,35,305	4,78,61,120	5,77,79,027	10,51,40,147	
1885-86	4,71,28,490	..	4,71,28,490	58,90,005	68,20,550	5,93,38,815	-8,60,813	5,84,88,082	
1886-87	5,14,86,435	..	5,14,86,435	10,99,905	18,30,765	5,52,97,395	18,45,04,147	23,98,01,542	(c) Includes Rs. 2,575,000 representing Great Indian Peninsula Railway Company's Share Capital converted at the average rate of exchange in the accounts for 1925-26
1887-88	-15,77,000	5,18,88,517	5,08,06,448	...	8,09,460	5,11,15,908	-24,23,200	4,86,92,708	
1888-89	3,50,08,922	68,52,019	4,26,50,971	..	2,24,010	4,28,74,881	-24,09,867	4,03,75,014	
1889-90	1,39,25,391	30,545	4,39,84,979	..	49,725	4,40,14,704	13,52,70,293	17,92,48,097	
1890-91	1,15,31,025	..	4,15,31,025	...	-11,780	4,15,22,898	7,32,58,853	11,47,81,751	
1891-92	3,08,08,714	..	3,08,08,714	48,17,955	16,32,380	4,32,84,001	-27,48,307	4,05,35,694	(d) Includes Rs. 60,30,448 brought into the account without financial adjustment on account of Tanjore District Board Railway taken over from the District Board.
1892-93	3,59,57,141	31,50,975	4,14,08,119	98,14,030	33,94,860	5,76,17,859	-28,39,107	5,48,08,552	
1893-94	5,20,10,551	7,01,13,045	13,18,04,536	1,06,09,516	7,30,020	13,31,52,101	-29,33,027	14,02,19,071	
1894-95	1,02,35,325	51,00,000	4,83,55,105	55,08,075	1,96,095	5,41,00,175	-30,31,267	5,10,68,908	
1895-96	3,71,33,750	1,30,21,237	5,07,57,917	52,09,075	76,605	5,61,38,097	-30,77,413	5,30,60,681	
1896-97	3,12,11,049	4,58,99,105	7,71,10,224	..	1,27,500	7,72,37,724	-31,69,067	7,40,68,657	
1897-98	5,00,46,411	2,85,10,857	8,06,34,768	..	37,925	8,06,74,093	-38,01,093	7,73,73,600	
1898-99	6,35,17,204	75,08,123	7,10,50,357	69,03,525	11,535	7,79,68,417	-34,69,813	7,44,78,604	
1899-00	5,59,72,377	4,19,04,310	7,58,77,617	..	35,840	7,80,12,057	-36,05,133	7,53,07,824	
1900-01	3,27,55,311	4,10,31,017	7,37,89,961	...	-7,81,020	7,30,08,941	54,87,34,881	82,17,43,822	
1901-02	8,07,71,757	1,70,08,888	7,84,43,645	..	-10,00,685	7,74,13,010	-33,85,267	6,88,57,743	
1902-03	6,13,75,000	3,18,82,704	9,32,58,694	24,375	8,19,885	9,41,02,954	-86,62,333	8,54,40,621	
1903-04	9,03,12,354	-8,00,8	9,04,03,445	11,49,075	3,08,250	9,21,50,770	-89,93,787	8,31,56,983	
1904-05	7,57,13,075	2,00,61,740	10,50,78,015	17,37,180	93,750	10,60,08,915	-93,05,440	9,76,03,505	
1905-06	13,02,21,370	4,14,71,005	15,50,05,575	1,09,170	1,07,925	15,60,32,670	19,01,14,920	34,61,77,590	
1906-07	14,05,70,325	-17,760	14,05,58,025	51,630	18,540	14,09,58,795	-40,51,720	13,10,07,075	
1907-08	12,51,51,746	3,15,67,507	15,67,19,053	94,415	-29,60,025	15,38,48,143	1,82,33,561	17,20,82,004	
1908-09	6,52,58,825	7,01,22,195	11,89,61,820	1,053	6,325	14,86,88,508	15,92,11,600	30,79,00,148	
1909-10	8,77,23,120	3,70,97,550	12,08,27,010	1,80,225	18,690	12,10,25,925	-1,23,02,933	10,86,32,992	
1910-11	11,88,91,275	3,44,11,170	15,33,05,415	5,53,425	11,925	15,88,70,795	6,58,28,253	21,93,99,048	
1911-12	11,98,19,030	..	11,98,19,030	6,64,125	12,540	11,99,96,205	-1,33,52,893	10,66,43,312	
1912-13	11,08,10,715	76,21,905	14,81,98,740	6,31,105	68,990	14,91,28,895	-1,48,84,880	13,43,39,015	
1913-14	11,13,00,388	7,18,11,925	18,31,12,213	1,28,640	21,210	18,32,02,063	-1,48,89,507	16,83,72,556	
1914-15	11,30,11,300	5,18,88,045	17,29,30,091	-19,865	6,885	17,29,17,311	-1,58,83,940	15,72,34,271	
1915-16	1,90,12,050	4,79,35,090	6,78,78,646	-2,895	18,945	6,78,91,690	-1,34,38,973	5,44,55,728	
1916-17	2,98,05,485	-1,25,000	2,96,80,485	-7,140	33,060	2,97,06,405	-1,80,85,973	1,16,20,432	
1917-18	5,88,72,474	-2,14,74,256	3,73,98,218	-800	-11,493	3,73,86,425	-2,06,49,360	1,67,37,065	
1918-19	8,05,75,014	-1,99,30,071	6,06,44,970	-285	80,642	6,07,25,327	-1,88,03,187	4,19,22,140	
1919-20	11,57,99,287	-37,09,060	14,30,90,237	..	1,04,249	14,31,94,486	-1,94,55,213	12,37,39,273	
1920-21	26,46,14,401	-37,16,214	25,89,28,190	-60,841	19,68,417	26,08,95,796	-2,18,83,200	23,89,52,596	
1921-22	22,40,88,085	58,02,591	22,98,10,979	..	33,62,782	23,38,08,711	-2,05,56,080	21,27,47,431	
1922-23	18,81,19,368	-35,07,164	18,46,12,394	..	50,48,019	19,05,60,413	-1,97,62,788	17,07,97,625	
1923-24	18,90,00,203	-28,07,093	20,80,02,908	...	-1,09,48,823	19,70,59,080	-1,32,79,880	18,37,79,200	
1924-25	18,78,45,805	-5,37,28,702	18,42,31,643	...	57,770	18,42,79,433	-1,25,840	18,41,53,023	
1925-26	19,30,58,782	-5,48,681	19,25,12,701	..	81,897	19,25,44,398	-1,21,707	19,24,32,691	
1926-27	29,82,92,689	-2,68,14,150	27,22,78,539	..	-5,57,326	27,17,21,213	-1,08,067	27,16,12,546	
1927-28	33,14,08,244	-61,23,496	32,53,84,747	..	-8,378	32,53,65,974	-1,02,047	32,52,63,027	
1928-29	29,84,91,954	-3,28,65,439	26,05,06,515	...	-34	26,05,06,481	-1,08,498	26,03,97,983	
1929-30	30,15,89,999	2,48,876	30,18,38,875	...	...	30,18,38,875	-1,17,587	30,17,21,288	
TOTAL	5,61,71,06,583	38,19,58,127	5,94,90,64,980	7,88,60,197	6,28,93,220	8,09,01,21,377	1,61,11,50,482	7,70,12,71,895	

Name and class of Railway.	DEBITS DURING THE YEAR.						Grand Total	CREDITS DURING THE YEAR.					Balance at end of the year.	
	I Locomotive Workshops	II Carriage and Wagon Workshops	III Engineering Workshops.	IV Collieries	V Other manufacturing	VI Miscellaneous advances.		Total Debit during the year	I Capital stores	II Capital stores, manufacture for stock.	III Revenue Works and Operations.	IV Works done for Railways, Government Departments and the public.		V Miscellaneous advances.	Total credits during the year.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
<i>State Railways Worked by State—</i>														
Eastern Bengal . . .	21,98,722	1,79,50,910	5,06,236	..	12,91,007	..	1,98,14,153	88,40,511	21,27,806	22,38,759	68,14,102	..	2,08,27,489	17,18,980
East Indian . . .	67,79,210	1,97,20,892	48,91,478	..	20,89,240	1,06,18,785	6,86,11,479	1,14,70,218	39,43,156	73,29,106	1,99,91,709	98,96,520	6,88,87,959	65,32,566
North Western . . .	57,71,652	1,90,11,801	46,45,271	..	10,11,191	11,54,055	6,06,71,569	1,13,53,773	26,71,318	16,36,380	1,02,71,878	11,75,887	4,69,46,243	54,99,978
Great Indian Peninsula . . .	9,76,017	1,31,06,152	30,53,591	..	18,116	8,475	3,29,71,750	1,13,87,476	95,08,538	27,019	99,91,161	9,039	3,28,95,439	10,56,328
Burma . . .	—8,634	60,43,361	1,93,730	..	..	..	1,15,06,602	60,70,219	10,22,756	12,88,340	31,01,715	13,079	1,15,24,917	—1,03,889
Total . . .	1,56,40,003	7,58,98,416	1,85,52,309	..	44,42,027	1,18,11,319	17,96,11,113	4,01,57,128	3,02,99,374	1,24,99,914	5,91,71,165	1,10,94,306	18,05,82,447	1,47,08,969
<i>State Railways worked by Companies or by Indian States—</i>														
Assam Bengal . . .	9,59,269	6,98,696	32,226	..	26,17,825	..	12,65,320	12,55,397	1,91,196	17,155	17,14,112	..	39,42,021	12,81,568
Bengal Nagpur . . .	10,32,478	83,91,409	7,69,191	10,24,812	97,495	25,52,721	1,76,32,716	18,87,887	39,65,657	79,027	1,01,66,000	6,62,979	1,68,28,982	18,36,892
Bombay, Baroda and Central India . . .	95,811	41,60,53,572	69,76,231	3,91,518	15,90,161	..	2,19,11,482	19,53,685	30,19,461	37,31,083	1,07,66,582	..	2,50,33,136	12,157
Lucknow Bareilly (R. and K.) . . .	51,771	7,81,042	..	..	67,739	2,64,792	11,11,513	7,610	5,127	98,117	1,52,046	2,47,496	11,38,500	8,814
Madras and Southern Mahratta . . .	4,88,390	1,11,98,051	7,39,089	..	24,83,803	1,32,613	2,19,17,902	50,20,223	36,18,169	61,26,925	69,83,876	5,06,317	2,21,03,781	3,27,508
South Indian . . .	6,42,182	1,28,65,156	1,08,612	..	2,50,183	8,69,769	1,11,09,320	52,09,798	18,10,876	3,46,317	98,16,982	8,30,335	1,42,22,761	5,22,741
Tichoot (B. & N. W.) . . .	3,11,759	42,14,977	2,38,486	..	6,77,100	51,09,963	51,21,722	4,01,299	9,34,404	8,28,936	21,50,201	6,29,957	52,50,401	1,71,231
Total . . .	35,76,060	5,42,05,306	18,77,604	13,74,330	71,14,476	47,75,725	8,91,41,326	1,78,35,921	1,29,58,990	1,32,11,120	3,61,13,399	20,87,581	8,85,60,075	41,60,911
Other Railways . . .	1,48,411	..	..	32,27,864	..	18,018	32,46,912	..	..	..	..	24,742	32,52,606	1,11,747
GRAND TOTAL . . .	1,98,65,104	12,00,96,722	1,52,49,913	46,02,194	1,15,57,103	1,66,05,092	27,20,38,051	6,89,18,019	5,22,68,061	2,67,11,031	9,22,81,561	1,41,06,831	27,43,96,128	1,60,06,627

includes charges for carriages and wagon workshops Broad Gauge.

R. and BB. — Railway Capital and Revenue Accounts

Includes charges for carriages and wagon workshops Broad Gauge.

No. 25-E.—STATEMENT showing STORES TRANSACTIONS of RAILWAYS during the year 1929-30.

This account shows in detail the actual results of stores transactions during the year and needs no further description.

Name and class of the Railway	Balance at commencement of the year.	RECEIPTS DURING THE YEAR.					Grand Total.	ISSUES DURING THE YEAR.					Total credits during the year.	Balance at end of the year.
		I English Stores	II Indian purchases	III Receipts from manufacture into stock		IV Materials received from works		V Other debts.	I Capital maintenance	II Works charged against Depreciation Fund	IV Sales and Transfers			
				R	R							R		
<i>State Railways Worked by the State—</i>														
Eastern Bengal	82,01,909	37,05,683	1,12,99,163	21,57,800	14,84,620	2,50,761	2,71,08,972	22,73,082	98,91,716	4,52,867	1,88,19,716	82,84,256		
East Indian	2,98,40,794	1,06,44,177	4,51,72,813	1,04,18,054	33,95,778	86,68,616	11,71,00,281	1,56,61,199	4,33,00,249	6,33,39,341	8,58,37,199	8,18,23,032		
North Western	4,48,91,149	91,14,193	5,03,07,902	1,26,71,318	69,94,308	39,96,126	12,79,74,998	1,57,00,737	4,41,17,823	89,59,080	8,27,97,913	4,51,77,085		
Great Indian Peninsula	2,11,27,169	1,42,20,432	2,15,04,280	95,03,538	45,59,452	35,06,090	7,44,20,881	1,45,48,655	2,30,02,171	23,55,207	4,90,88,701	2,53,32,180		
Barma	59,62,776	70,98,286	1,07,08,981	10,22,736	3,77,267	2,55,37,630	5,13,07,635	32,42,503	87,39,207	3,03,71,808	4,39,90,688	53,16,947		
Total	11,00,23,796	4,54,02,793	13,59,99,169	4,47,73,472	1,68,15,265	4,19,50,222	38,79,43,921	5,14,21,776	1,95,51,550	4,87,08,312	28,26,34,217	11,64,33,500		
<i>State Railways Worked by Companies or by Indian States—</i>														
Assam Bengal	17,24,340	23,63,086	38,51,196	1,91,196	3,85,953	6,73,551	91,91,272	31,31,533	4,30,869	7,01,593	72,19,569	19,71,703		
Bengal Nagpur	1,29,72,109	1,42,61,370	2,10,02,822	39,05,657	34,18,374	1,77,752	5,57,98,284	78,10,227	82,02,213	11,10,048	4,08,31,214	1,49,67,070		
Bombay, Baroda and Central India	1,59,02,816	90,13,723	1,88,41,443	20,32,061	18,64,706	1,87,734	4,85,43,325	41,06,382	1,52,89,125	11,45,720	3,32,74,085	1,52,69,450		
Lucknow-Bareilly (R. K. R.)	10,02,212	3,26,781	7,02,904	5,127	44,428	18,141	20,99,796	28,350	1,68,614	5,777	12,56,184	8,43,312		
Madras and Southern Maharastra	83,88,052	95,55,691	1,25,84,319	30,18,169	14,52,402	2,50,214	3,52,74,776	22,46,252	1,40,14,936	8,65,791	2,59,46,371	98,28,406		
South Indian	1,22,75,247	80,34,900	1,17,73,899	18,10,876	1,42,368	14,53,065	3,54,90,298	45,89,153	1,65,30,829	14,45,317	2,46,80,005	1,49,10,293		
Tirhoot (B. & N. W.)	29,40,684	18,86,008	41,46,607	9,34,404	4,00,130	...	1,03,67,893	2,99,840	25,81,187	10,14,817	73,06,927	31,00,906		
Total	5,49,01,360	4,54,41,509	7,29,03,182	1,29,58,690	77,38,562	27,12,401	19,67,53,794	2,22,71,987	5,16,33,118	6,00,03,240	14,02,14,355	5,63,91,439		
Other Railways	3,30,417	98,848	3,88,854	..	3,83,897	20,564	11,42,680	89,112	2,84,229	40,611	5,26,969	6,15,611		
GRAND TOTAL	16,52,55,573	9,08,44,160	21,23,67,905	5,77,32,162	2,49,17,724	4,47,42,277	60,58,16,091	7,37,33,926	18,14,18,686	5,64,37,594	43,33,75,641	17,24,40,550		

o. 26.—STATEMENT of MONEY specifically provided by the Central Government for CAPITAL EXPENDITURE on RAILWAYS and of the AMOUNT expended in 1929-30.

Amount specifically provided.		Expenditure.	
	₹		₹
Borrowed for Railway purposes under the East India Loan Act (Accounts Nos. 7 and 82) .	7,92,00,402	State Railways including State Lines worked by Companies (see Account No. 25-C.) .	23,17,45,256
Capital Receipts from Railway Companies and Indian States (Account No. 25A) .	2,43,676	Discharge of Liabilities . . . . .	...
Appropriation from Revenue for Railways (Account No. 25) . . . . .	...	Purchase of Lines	7,00,88,419
Excess over amount specifically provided (see below)	22,23,89,597		
TOTAL .	30,18,33,675	TOTAL .	30,18,33,675

(a) The excess is accounted for as follows :—

	Rs.	Rs.
(i) Rupee Loans issued by the Government of India (Account No. 82)	37,24,72,100	
(ii) Excess of Central Revenue over Central expenditure	26,33,598	
(iii) Net receipts under Debt, Deposits, etc., other than items included above	4,64,09,457	42,15,65.
Deduct—		
(iv) Cash Balance increased	18,08,08,595	
(v) Capital Expenditure (not charged to Revenue) of the Central Government on Works other than Railways	1,33,66,963	19,91,75,558
Total (see above) .		22,23,89,597

No. 26A.—SUMMARY of AMOUNTS provided for CAPITAL EXPENDITURE on RAILWAYS

LIABILITY involved in the PURCHASE by the STATE of the OLD GUARANTEED RAILWAY COMPANIES.

RESOURCES SPECIFICALLY PROVIDED FOR CAPITAL EXPENDITURE ON RAILWAYS.								Others	
Year	Loans for Railways purposes issued under the East India Loans Act, (Sterling converted into Rs. at 2s. =Rs. 13½)	Capital contributed by Companies and Indian States.	Appropriation from Famine Grant for Avoidance of Debt (b)	Appropriation from Famine Grant for Protective Railways. (b)	Appropriation from Revenue.	Money of Profits on Rupee Coinage	Total Resources specifically provided (Cols. 2 to 7)	Revenue Surplus (+) or Deficit (—) of the Central Government.	Rupee loans issued by the Government of India.
1	2	3	4	5	6	7	8	9	10
R	R	R	R	R	R	R	R	R	R
1905-06	16,11,88,618	2,48,74,005	76,83,930	8,29,170	1,07,925	..	19,46,83,643	3,13,77,810	4,00,00,000
1906-07	2,40,06,667	—17,700	49,85,745	51,630	48,540	...	3,17,34,822	2,38,40,100	1,50,00,000
1907-08	11,51,05,960	3,15,67,567	37,50,000	98,415	—20,89,625	1,68,54,080	13,44,06,677	45,09,225	2,50,00,000
1908-09	9,12,27,378	7,91,22,495	37,50,000	1,053	6,225	765	17,44,07,011	—5,60,65,650	2,00,00,000
1909-10	14,00,27,640	3,70,97,580	71,30,070	1,80,225	18,690	...	18,53,54,215	90,99,615	2,50,00,000
1910-11	8,98,64,27	3,44,14,170	90,16,425	5,53,425	11,025	...	13,30,60,212	5,90,14,505	1,50,00,000
1911-12	4,47,34,70	..	68,69,505	6,64,125	12,540	...	5,22,80,877	5,91,05,010	2,00,00,000
1912-13	4,00,00,000	76,21,905	51,18,045	6,21,165	64,990	..	5,34,55,195	1,60,14,510	3,00,00,000
1913-14	...	7,18,11,825	51,37,335	1,28,610	21,210	...	7,70,99,010	3,40,88,315	3,00,00,000
1914-15	4,33,33,333	5,98,88,695	33,01,725	—19,665	6,885	...	10,65,10,973	—2,67,79,050	5,00,00,000
1915-16	4,33,33,333	4,79,33,690	63,79,375	—2,895	18,945	...	9,76,04,648	—1,78,29,615	1,99,86,000
1916-17	..	—1,25,000	71,88,870	—7,140	33,080	..	70,89,790	11,21,72,550	0,73,00,200
1917-18	..	—2,14,74,256	97,77,090	—300	—11,493	...	—1,17,08,959	12,13,06,110	..
1918-19	..	—1,99,30,074	56,85,045	—295	80,642	..	—1,41,64,672	—5,73,00,135	...
1919-20	..	—57,00,050	...	..	1,04,249	...	—56,04,801	—23,65,28,835	21,28,52,200
1920-21	..	—57,16,214	61,26,110	—60,841	19,68,447	...	26,17,502	—26,00,85,276	20,75,72,800
1921-22	19,15,61,884	56,02,894	..	..	..	..	19,71,64,778	—27,65,01,700	49,20,49,700
1922-23	34,70,11,939	—35,07,464	..	...	..	..	34,35,04,475	—15,01,76,392	46,87,19,300
1923-24	20,58,66,305	—1,02,94,684	...	...	...	...	19,55,71,621	2,38,99,758	23,97,49,600
1924-25	..	—49,26,338	...	...	...	...	—49,26,338	5,68,25,698	13,21,22,500
1925-26	..	—5,46,081	...	...	...	...	—5,46,081	3,31,18,187	30,61,17,100
1926-27	..	—2,63,14,150	...	...	...	...	—2,63,14,150	..	29,49,70,800
1927-28	9,13,22,362	—66,56,666	..	...	...	...	8,46,65,696	...	19,53,79,100
1928-29	12,15,10,589	—3,92,13,982	...	...	...	...	8,16,94,687	—81,54,002	85,03,75,300
1929-30	7,92,00,402	2,43,676	..	..	..	..	7,94,44,078	26,83,558	37,24,72,100
TOTAL	1,83,24,55,354	25,53,47,288	9,22,29,470	30,38,722	—4,77,846	1,68,54,825	2,19,96,45,809	—16,01,34,174	3,77,96,66,500

*When a loan under the East India Loans Act was issued at a premium, the nominal amount was entered in this column and the premium credited in 1905-1906 of £10,089,148 stock direct to stockholders of the Bombay, Baroda and Central India Railway Company, in substitution of part of the cash nominal amount of the stock and the amount of cash of which it was accepted as the equivalent; and the nominal amount of the stock was entered in this column. As the accounts for 1920-21 were framed on a 2s. basis, while those for previous years were on the 1s. 4d. basis, the Home Treasury balance on the procedure was also adopted in regard to the Home Treasury balance on 31st March 1927 in consequence of the adoption of the 1s. 8d. rate as the basis of

(b) On the abolition of the Famine Insurance provision of £1 million with effect from the 1st April 1921, separate appropriations under these heads

ANNUAL EXPENDITURE thereof from 1905-06 to end of 1929-30.

Net Receipts or Debt, Credits and Liabilities, as shown analytically.	Cash Balances, reduced (+) or increased (-).	Deduct— Capital expenditure not charged to Revenue on Works other than Railways.	Total Other Resources (columns 9 to 13).	Total Provision (columns 8 and 14).	CAPITAL EXPENDITURE ON RAILWAYS.			Total Expenditure (columns 16 to 18).
					On State Railways including Lines worked by Companies.	Discharge of Liabilities. (Sterling con- verted into Rs. at £1=Rs. 13½.)	Purchase of Line. (Sterling con- verted into Rs. at £1=Rs. 13½.)	
11	12	13	14	15	16	17	18	19
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
9,27,302	1,19,15,925	83,42,910	10,58,77,827	30,05,61,170	15,60,32,670	38,33,333	14,11,95,467	30,05,61,470
18,96,960	6,42,43,905	1,19,64,405	11,92,22,610	15,09,57,463	14,09,58,795	99,98,667	...	15,09,57,462
10,08,483	- 8,98,27,445	1,26,85,830	- 20,95,567	16,23,11,110	15,38,48,443	84,62,667	...	16,23,11,110
14,65,955	- 11,89,950	1,47,52,335	- 8,41,980	17,35,65,931	14,86,88,598	2,43,77,333	...	17,35,65,931
19,81,890	- 14,12,32,560	1,57,85,235	- 4,19,36,290	14,34,17,925	12,10,25,925	2,23,92,000	...	14,34,17,925
26,73,806	- 5,45,43,375	1,80,58,320	8,11,15,916	21,47,76,128	15,38,70,795	3,09,05,333	3,00,00,000	21,47,76,128
54,43,085	- 32,115	2,31,22,845	11,13,98,085	16,36,78,902	11,90,06,295	4,36,82,667	...	16,36,78,962
50,27,197	3,99,09,705	2,28,48,345	12,87,03,367	18,21,58,512	14,01,23,895	3,30,34,667	...	18,21,58,562
47,48,615	7,97,51,700	2,59,40,940	12,82,45,720	20,03,44,730	18,32,62,068	1,70,82,667	...	20,03,44,730
33,37,273	1,01,01,225	2,22,53,116	6,64,06,838	17,29,17,311	17,29,17,311	...	...	17,29,17,311
59,06,545	- 3,19,02,510	1,71,63,403	1,89,96,715	11,66,61,363	6,78,94,696	4,87,60,667	...	11,66,61,363
41,90,027	- 2,79,87,075	1,13,45,700	6,59,49,948	7,30,39,733	2,07,06,405	4,33,33,333	...	7,50,39,738
61,23,014	- 7,49,80,760	93,53,010	4,90,95,384	3,73,86,425	3,73,86,425	...	...	3,73,86,425
10,16,239	- 9,82,380	78,37,725	7,48,89,999	6,07,25,327	6,07,25,327	...	...	6,07,25,327
13,52,021	(a) 9,55,07,382	71,99,940	14,86,82,828	14,30,78,027	14,30,78,027	...	...	14,30,78,027
56,71,024	17,42,78,073	1,92,58,206	25,81,79,015	26,07,96,517	26,07,96,517	...	...	26,07,96,517
51,54,861	- 13,61,11,767	2,18,07,215	3,24,74,157	22,96,38,935	22,96,38,935	...	...	22,96,38,935
12,05,296	- 1,12,33,125	2,52,66,657	- 15,91,62,170	18,43,42,305	18,43,42,305	...	...	18,43,42,305
03,09,535	- 5,74,04,056	2,30,08,316	1,24,26,851	20,79,98,472	20,79,98,472	...	...	20,79,98,472
89,71,375	- 3,73,21,232	2,60,70,447	13,95,24,694	13,45,98,356	13,45,98,356	...	...	13,45,98,356
36,79,998	5,05,77,904	4,02,86,019	23,58,53,174	23,53,07,093	20,09,73,760	...	3,43,33,333	23,53,07,093
15,01,076	(a) 8,00,62,723	1,79,39,558	29,85,92,689	27,22,73,539	27,22,73,539	...	...	27,22,73,539
09,17,335	15,47,80,882	1,90,76,166	24,01,76,431	32,48,42,177	32,48,42,177	...	...	32,48,42,177
69,26,903	51,14,716	1,54,27,736	17,19,51,385	25,15,76,072	25,15,76,072	...	...	25,15,76,072
64,09,457	- 18,08,08,595	1,83,66,963	22,23,89,507	30,18,31,675	24,17,15,256	...	7,00,83,419	30,18,33,675
13,13,925	- 2,76,06,095	45,64,55,543	2,50,11,46,803	4,70,07,92,612	4,13,93,08,059	28,58,69,334	27,56,17,219	4,70,07,92,612

same. When a loan was issued for cash at a discount, the discount was made good from Revenue either by being charged against Revenue in the year in which the loan was issued, or by being charged against Revenue in the year in which the loan was redeemed: in the former case the nominal amount of the loan is entered in the column, in the latter case the cash proceeds. The issue of the loan on the purchase of the undertaking, was an exceptional transaction; no charge was made to Revenue on account of the difference between the nominal amount of the loan and the cash proceeds. In view of the recent change in the treatment of discount on sterling loans [see notes (a) and (b), page 40], the cash proceeds of the 4½ and 5½ per cent loans are shown as discounts.

In March 1920 was converted into rupees at the rate of Rs. 10 to the £ and the reduction of cash balance worked out accordingly. A similar conversion of sterling transactions with effect from the accounts for 1927-28.

Discontinued. (See Note on Famine Relief page 465.)

B. and BB.—Railway Capital and Revenue Accounts.

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ACCOUNT No. 27.*Statement of Gross Revenue Receipts, Working Expenses and Net Revenue Receipts of State Railways for the year 1929-30.*

This is a statement of the actual revenue results of the year's working. It shows in detail the Gross Revenue Receipts, Working Expenses and Net Revenue Receipts, together with the percentage of ordinary working expenses on earnings for each railway separately during the year.

2. The details of earnings and suspense under Gross Receipts, and those of expenditure and suspense under Working Expenses, are those of the complete Railway systems, including Branch Line Companies, worked by the main lines, in which Government has no capital interest. From the total receipts and working expenses of the systems, the share of the receipts and working expenses of such Branch Line Companies is deducted to arrive at the figures of receipts and working expenses of the lines financed by Government.

3. The details of earnings and suspense under Gross Receipts represent the gross takings of the Railways. The amounts of revenue refunded are shown as a deduct entry separately.

4. The transactions under "Suspense" consist, in the case of receipts, of the difference between (1) the amounts earned but not realised during the year, and (2) realisations during the year in respect of the outstanding earnings of previous years. In the case of Working Expenses, "Suspense" records (1) undisbursed liabilities of the year, (2) disbursements in respect of liabilities of previous years, and (3) miscellaneous advances.

5. As a part of the scheme for the separation of Railway from the General finances, the interest that accrues on the balances in the Depreciation and Reserve Funds, which are mainly held in deposit with the Central Government, is shown under Miscellaneous Receipts in Account No. 31. The contribution from Railway Revenue to the Depreciation fund and the expenditure incurred from that Fund on renewals and replacements are exhibited separately under Working Expenses. The latter, as an appropriation from the Depreciation Fund, is deducted to bring out the final charges to working expenses on account of depreciation during the year.

No. 27.—ABSTRACT ACCOUNT of GROSS REVENUE RECEIPTS, WORKING EXPENSES and Net

Class and name of Railway.	GROSS REVENUE RECEIPTS.					
	Passenger	Service	Total	Deduct.		Total Receipts
				Refunds.	Share of Worked Lines.	
	1	2	3	4	5	6
	R	R	R	R	R	R
Commercial.						
State Railways worked by the State.						
Aden	14,712	3,758	20,470	11	...	20,459
East Indian	19,80,44,307	17,18,620	19,97,62,927	4,41,509	8,03,481	19,85,17,437
Eastern Bengal	6,93,30,026	—1,22,780	6,94,07,245	1,54,476	16,45,650	6,73,07,120
North-Western	16,28,95,458	—2,58,084	16,26,60,374	6,63,742	1,80,54,373	14,39,21,259
Great Indian Peninsula	14,91,98,313	12,58,758	15,04,57,077	8,16,034	38,06,467	14,58,34,586
Burma	4,87,83,130	20,816	4,88,07,446	94,280	...	4,87,13,166
Total	62,24,69,452	26,55,088	63,11,24,540	24,70,052	2,13,39,961	60,43,14,527
State Railways worked by Companies or by Indian States.						
Assam Bengal	2,23,02,953	—5,017	2,22,97,936	87,369	16,88,461	2,05,24,106
Bengal Nagpur	9,27,80,710	6,08,238	9,33,88,948	1,37,343	1,07,312	9,11,41,288
Bezwada and Dhono Kurnool extensions	14,61,959		14,61,959			14,61,959
Bombay, Baroda and Central India	12,56,74,339	—15,29,556	12,41,44,783	3,99,359	85,77,493	11,51,07,001
Jodhpur Hyderabad	24,53,415	1,41,403	25,94,818	8,479	1,30,369	24,55,770
Lucknow Bareilly (R. & K. Railway)	65,10,736	4,467	65,35,203	23,121	38,97,813	36,14,166
Madras and Southern Mahratta	9,68,6736	2,91,427	9,39,78,163	1,79,070	40,41,883	8,97,51,210
South Indian	6,08,97,986	3,61,164	6,72,59,150	1,18,098	38,57,348	6,32,73,771
Tinnevely Quilon						
Tuticort (B and N.-W. Railway)	3,68,92,093	4,89,677	3,73,81,770	1,58,310	1,97,61,126	1,71,32,310
Contribution to Depreciation Fund on account of Company-worked lines and miscellaneous	3,944		3,944	..		3,944
Total	44,66,84,871	3,61,798	44,90,46,669	11,71,242	1,10,43,999	40,68,32,428
TOTAL COMMERCIAL	1,07,71,54,323	30,16,886	1,08,01,71,209	36,41,294	6,53,82,960	1,01,11,46,955
Strategic.						
North Western	1,58,88,964	...	1,58,88,964	38,162	...	1,58,48,802
Aden	32,527	...	32,527	29	...	32,498
Total Strategic	1,59,19,491	...	1,59,19,491	38,191	...	1,58,81,300
GRAND TOTAL	1,09,30,73,814	30,16,886	1,09,60,90,700	36,79,485	6,53,82,960	1,02,70,28,255

REVENUE RECEIPTS of STATE RAILWAYS for the year 1929-30.

WORKING EXPENSES.									
Ordinary Working Expenses.	Renewals and Replacements.	Appropriation to Depreciation Fund.	Suspense.	Total	Deduct.		Total Working Expenses.	Net Revenue Receipts. (Column 7 minus 16).	Percentage of Ordinary Working Expenses (column 8) on Earnings (Column 3).
					Expenditure met from Depreciation Fund.	Share of Worked Locomotives.			
8	9	10	11	12	13	14	15	16	17
R	R	R	R	R	R	R	R	R	R
9,31,878	1,50,890	11,010	5,402	10,99,180	1,50,890	..	9,48,290	-9,27,831	6,334.14
10,27,81,501	2,46,74,481	2,21,29,064	-2,96,855	14,92,88,191	2,46,74,481	3,99,402	12,42,14,308	7,48,03,629	51.90
3,90,20,741	62,00,984	86,85,698	1,97,878	5,40,55,301	62,00,984	7,84,570	4,70,69,947	2,02,37,173	56.12
9,36,37,194	1,34,47,097	2,17,92,471	1,99,632	12,80,16,394	1,24,47,097	91,91,667	10,63,77,630	3,75,43,029	57.48
8,61,03,887	1,06,56,294	1,82,55,609	-2,42,191	11,47,79,579	1,06,56,294	21,51,168	10,19,72,122	4,38,62,484	57.72
2,58,24,856	49,73,400	48,28,270	-1,16,988	3,53,09,543	49,73,400	..	3,05,36,143	1,81,77,023	52.98
34,83,00,037	5,91,03,143	7,55,92,122	-2,53,117	48,27,48,188	5,91,03,146	1,25,26,602	41,11,18,440	1,31,66,087	55.42
1,21,74,437	20,82,072	...	-6,674	1,42,40,835	...	8,43,291	1,34,06,604	71,17,502	54.59
5,75,07,401	2,04,11,867	...	-5,26,683	7,74,52,585	..	2,10,683	7,72,41,902	1,59,02,986	62.05
9,49,102	-2,614	...	...	6,46,488	...	..	6,46,488	8,15,471	44.40
6,69,72,355	96,57,142	..	-28,400	7,63,01,097	..	48,65,235	7,17,35,862	4,24,32,039	53.29
18,03,243	29,338	..	-40,078	17,97,503	...	43,765	17,53,738	7,02,032	73.70
29,59,784	3,58,428	...	1,13,383	34,31,547	..	14,76,433	19,55,112	16,59,054	45.48
4,08,98,403	94,95,265	...	7,56,888	5,11,50,561	..	21,69,052	4,89,81,509	4,07,72,701	43.15
3,08,23,969	88,82,923	..	-1,43,256	3,95,63,636	...	22,10,132	3,73,53,504	2,59,20,270	49.08
1,39,56,801	18,68,214	...	1,12,836	1,59,37,854	..	86,06,569	73,31,285	1,01,01,025	37.83
(b) -40,34,684	(b) 40,34,684	4,62,03,000	...	4,62,03,000	5,63,17,319	...	(a) -1,00,14,319	1,06,18,263	...
22,87,75,769	5,68,17,319	4,62,03,000	2,38,018	32,70,34,106	5,68,17,319	2,04,25,102	24,97,91,685	15,70,40,748	50.78
57,20,81,806	11,59,20,465	12,17,95,122	-15,099	80,97,82,294	11,59,20,465	3,29,51,704	68,09,10,125	35,02,86,830	53.49
1,67,03,878	16,96,849	41,02,749	...	2,25,03,476	16,96,849	...	2,08,06,627	-49,57,825	105.14
31,857	...	...	44,143	76,000	...	...	76,000	-43,502	87.94
1,67,35,785	16,96,849	41,02,749	44,143	2,25,79,476	16,96,849	...	2,08,82,627	-50,01,827	105.13
58,88,17,541	11,76,17,314	12,58,97,871	29,044	83,23,61,770	11,76,17,314	3,29,51,704	68,17,92,752	34,52,35,503	54.24

(a) Shows the net result of contribution to or withdrawal from the Depreciation Fund in respect of State Railways worked by companies.

(b) Expenditure on non-wasting assets and credits on account of released materials are shown in the accounts of Company-managed railways under Renewals and Replacements, but in Government accounts as repairs and maintenance. These items have, therefore, been written back to repairs and maintenance in Government accounts.

B. and BB.—Railway Capital and Revenue Accounts.

No. 27A.—DETAILED ACCOUNT OF GROSS REVENUE RECEIPTS, WORKING EXPENSES

This Account is subsidiary to Account No. 27 and shows

Commercial.

Class and name of railway.	Gross Receipts.									
	Coaching Traffic Earnings.		Goods Traffic Earnings.	Sundry Earnings.	Total Earnings.	Deduct.		Earnings of State Railways.	Suspense.	Total Receipts.
	Passenger.	Other.				Refunds.	Share of worked lines.			
1	2	3	4	5	6	7	8	9	10	11
	R	R	R	R	R	R	R	R	R	R
Commercial.										
State Railways worked by the State.										
Aden	5,169	583	7,610	1,341	14,711	11	...	14,701	5,758	20,459
East Indian	5,07,54,450	50,72,845	12,85,60,616	30,46,867	19,80,44,307	4,41,609	8,03,481	19,67,00,317	17,18,620	10,86,17,837
Eastern Bengal	4,62,98,644	44,43,908	3,72,67,447	16,60,029	6,95,80,020	4,54,478	16,48,680	6,74,39,000	—1,42,780	6,73,07,120
North-Western	5,81,58,183	92,70,663	6,62,45,498	32,47,193	16,28,95,458	6,63,749	1,80,84,873	14,41,17,813	—3,26,084	14,38,01,289
Great Indian Peninsula	4,18,53,054	61,08,166	9,62,85,017	18,74,083	14,61,08,519	8,16,084	88,06,467	14,16,75,828	13,58,768	14,68,34,560
Burma	1,41,10,634	17,80,841	3,18,00,478	11,15,827	4,87,80,670	84,260	...	4,84,02,450	20,810	4,67,13,160
Total	19,71,68,003	4,38,89,883	88,70,76,770	1,09,66,340	61,84,60,463	84,70,083	2,43,89,981	60,10,50,310	26,66,088	60,43,14,527
State Railways worked by Companies or by Indian St. tes.										
Assam Bengal	83,21,043	11,97,752	1,11,49,188	9,84,040	2,28,02,968	87,869	16,60,461	2,06,30,123	—5,017	2,06,24,106
Bengal Nagpur	2,26,46,020	40,18,283	9,48,63,627	13,30,171	9,27,60,710	1,87,348	1,07,312	9,26,30,053	6,08,213	9,31,44,268
Bombay and Dhule-Karnool Extension	8,90,018	68,273	10,65,407	13,541	14,61,050	...	...	14,61,050	...	14,61,050
Bombay, Baroda and Central India	4,55,61,045	75,82,009	7,38,24,827	20,14,933	12,60,71,339	3,89,389	81,77,493	11,66,07,437	—15,20,780	11,51,07,901
Jodhpur Hyderabad	10,46,945	44,682	12,42,783	17,105	24,52,416	8,479	1,80,708	23,14,67	1,41,403	24,55,770
Lucknow Bareilly	24,35,647	3,02,362	55,19,845	3,61,679	63,80,788	28,224	88,07,313	26,00,109	4,467	88,14,166
Madras and Southern Mahratta	2,01,01,029	64,06,798	5,62,83,695	28,55,371	9,86,56,796	1,070	40,44,583	8,04,02,783	2,01,427	8,97,54,210
South Indian	3,01,71,178	83,68,915	3,02,65,149	27,02,648	6,60,07,856	1,46,078	88,87,348	6,20,13,610	3,01,164	6,32,73,774
Tamil Nadu	1,78,16,041	5,19,407	1,74,20,180	1,39,680	3,18,82,001	1,88,840	1,97,61,180	1,00,43,083	4,60,677	1,74,32,810
Contribution to Depreciation Fund on account of Company-worked lines and miscellaneous . . . . .	..	..	..	3,944	3,944	..	...	3,944	...	3,944
Total	15,47,13,106	2,86,72,601	56,83,86,610	1,10,13,443	44,86,64,571	11,71,849	4,10,48,999	40,04,70,630	3,61,798	40,88,32,428
Total Commercial	35,18,81,109	5,69,31,794	64,64,62,500	2,18,73,784	1,07,71,64,323	86,41,934	6,83,88,980	1,00,61,30,069	30,18,668	1,01,11,48,965
Strategic.										
North-Western	66,29,939	12,79,690	68,11,694	1,71,801	1,58,58,964	83,283	...	1,58,48,802	...	1,58,48,802
Aden	1,104	937	19,268	121	33,527	29	...	33,498	...	33,498
Total Strategic	68,43,043	12,74,767	68,31,969	1,71,922	1,58,19,491	83,312	...	1,58,81,300	...	1,58,81,300
GRAND TOTAL	34,76,23,512	5,82,06,561	65,33,94,469	2,20,50,616	1,09,30,77,814	86,79,428	6,83,88,980	1,02,40,11,369	30,18,668	1,02,70,26,265

1 NET REVENUE RECEIPTS of STATE RAILWAYS for the year 1929-30.

al Revenue results in detail of the years' working.

WORKING EXPENSES.											
Administration.	Repairs and Maintenance.	Operation.		Renewals and Replacements.	Appropriation to Depreciation Fund.	Suspense.	Total.	Debit.		Total.	Net Receipts.
		Fuel.	Other than fuel.					Expenditure met from Depreciation Fund.	Share of worked lines.		
12	13	14	15	16	17	18	19	20	21	22	23
R	R	R	R	R	R	R	R	R	R	R	R
20,308	9,07,814	1,611	2,053	1,50,800	11,010	5,402	10,99,180	1,50,890	...	8,13,290	-8,37,631
32,81,789	3,9,60,883	1,09,35,796	8,10,13,083	2,40,74,151	2,21,23,064	-2,85,555	14,92,89,101	2,46,74,481	8,99,408	12,42,14,308	7,43,03,629
37,06,155	1,32,19,470	37,80,070	1,11,84,190	67,00,934	56,35,098	1,67,478	5,40,55,301	62,00,984	7,84,570	4,70,60,947	2,02,87,173
37,23,395	3,04,60,718	1,02,65,075	1,04,47,100	1,24,47,097	4,17,32,471	1,80,032	12,80,10,394	1,24,47,097	81,91,867	10,63,77,080	2,75,13,829
92,08,608	2,42,62,316	1,87,84,168	2,57,04,002	1,07,50,404	1,82,55,609	-2,44,101	11,47,70,379	1,08,66,294	21,51,168	10,19,74,132	4,38,62,464
37,41,151	78,34,504	44,04,063	64,54,933	49,78,409	44,25,270	-1,10,582	2,55,00,543	49,73,400	...	2,05,20,143	1,51,77,023
18,01,787	11,06,64,911	5,30,11,479	10,17,07,080	1,10,3,140	7,55,02,122	-2,53,117	45,27,49,168	5,91,03,146	1,25,26,003	41,11,18,440	19,31,90,057
18,83,630	80,40,384	15,20,791	30,35,933	20,82,072	...	-0,074	1,42,49,585	...	8,49,531	1,84,08,804	71,17,603
16,80,950	2,14,81,910	50,97,091	1,78,18,447	2,04,11,667	...	-5,28,653	7,74,52,555	...	2,12,038	7,72,41,902	1,59,02,886
1,71,651	1,68,165	70,544	2,29,552	-2,014	...	...	6,46,489	...	...	6,46,489	8,15,471
18,80,527	2,04,06,920	1,17,84,135	1,78,04,784	90,57,143	...	-23,400	7,06,01,007	...	48,65,238	7,17,35,562	4,24,52,030
3,56,024	6,78,330	1,90,901	5,85,028	29,395	...	-10,073	17,07,503	...	43,768	17,53,738	7,02,082
8,27,631	10,28,757	4,50,698	0,51,253	8,55,425	...	1,13,355	84,31,547	...	11,76,458	19,55,113	18,59,014
9,06,263	1,20,22,239	79,00,109	1,10,07,808	94,95,265	...	7,58,883	5,11,50,561	...	21,69,039	4,89,81,809	4,07,72,701
30,44,715	72,94,341	58,69,677	96,15,236	88,82,023	...	-1,43,258	3,95,98,080	...	59,10,183	2,78,53,504	2,58,20,270
8,69,326	45,97,363	24,20,452	85,78,673	18,68,314	...	1,12,536	1,59,37,534	...	66,06,669	73,31,265	1,01,01,025
...	-40,84,684	...	...	40,34,094	4,63,03,000	...	4,62,03,000	5,68,17,319	...	-1,06,14,319	1,06,18,263
18,09,216	6,78,67,213	3,53,15,658	6,44,83,684	5,68,17,319	4,62,03,000	2,89,015	32,70,34,108	5,68,17,319	2,04,28,109	24,97,91,655	16,70,40,743
14,71,003	17,80,82,024	3,73,27,135	16,62,51,644	11,59,20,405	12,17,05,123	-15,039	80,97,62,294	11,59,20,405	3,50,51,704	60,09,10,128	35,02,86,530
4,98,805	62,41,879	27,40,900	42,31,794	16,96,849	41,03,749	...	2,25,03,476	16,96,849	...	2,08,06,627	-48,67,625
14,627	8,458	3,873	4,899	...	...	44,143	76,000	...	...	76,000	-43,503
5,18,833	62,50,837	27,44,778	42,26,003	16,96,849	41,03,749	44,143	2,25,79,476	16,96,849	...	2,08,82,627	-50,01,327
9,84,885	18,42,83,851	9,00,71,908	17,04,78,387	11,76,17,314	12,88,97,871	20,044	83,23,61,770	11,76,17,314	3,39,31,704	62,17,02,763	34,52,35,503

ACCOUNT No. 27-B.

Statement of Appropriations to and from Railway Depreciation Fund.

This account sets forth the amounts received into, and withdrawn from, the Depreciation Fund during the year, and also brings out the balance in this fund at the close of the year.

2. On the separation of Railway from General finances, a Depreciation Fund was started, with effect from the 1st April 1924, to provide for the cost of renewing units of all wasting assets with the exception of formation, fencing and ballast.

3. The Depreciation Fund is credited with an amount equivalent to the total expenditure to the end of the previous year on all the units of each class of asset divided by the number of years assumed as the normal life of that class of asset; provided that no credit shall be given on account of any unit after the period assumed for its normal life has expired. It is debited with the original cost of the unit replaced.

4. On State Railways worked by Companies the allocation of expenditure is determined by the terms of their contracts according to which the entire revenue expenditure on renewals and replacements is booked under Working Expenses. This expenditure consists of—

- (i) Expenditure on wasting assets;
- (ii) Expenditure on non-wasting assets; and
- (iii) Credits for released materials.

In Government books (i) is debited to the Depreciation Fund and (ii) and (iii), are transferred to Repairs and Maintenance. The Contribution to the Depreciation Fund is worked out as on rate-managed Railways.

No. 27-B.—STATEMENT OF APPROPRIATIONS to and from the RAILWAY DEPRECIATION FUND during and to end of the year 1929-30 and the BALANCE at the commencement and close of the year.

Name of Railway.	BALANCE AT 1st APRIL 1929.		DURING 1929-30.		TO END OF 1929-30.		BALANCE AT 31st MARCH 1930.	
	At Debit.	At Credit.	Receipts.	Withdrawals.	Receipts.	Withdrawals.	At Debit.	At Credit.
COMMERCIAL LINES.								
State Railways worked by the State.								
Aden . . . . .	...	28,402	11,010	1,50,390	1,50,698	2,42,476	R	R
East Indian . . . . .	...	2,78,03,554	2,21,06,310	2,46,74,461	12,24,76,398	9,72,41,015	...	...
Eastern Bengal . . . . .	...	1,46,61,303	86,35,698	62,00,984	4,74,55,784	3,08,50,762	...	2,52,35,383
North Western . . . . .	...	2,25,51,767	2,17,32,471	1,24,47,087	11,62,14,599	8,43,77,138	...	1,70,96,022
Great Indian Peninsula	22,50,323	..	1,82,55,609	1,06,56,204	9,40,14,747	8,86,80,735	...	3,18,37,161
Burma . . . . .	...	...	48,28,270	49,73,400	48,28,270	49,73,400	...	53,38,992
Tatanagar Workshops . . . . .	...	...	66,986(2)	1,000	66,000	1,000	1,45,130	...
Total	22,60,323	6,50,45,051	7,59,86,354	5,91,01,146	38,52,12,782	30,58,95,846	...	65,958
State Railways worked by Companies or by Indian States.								
Contribution to Depreciation Fund on account of Company-worked Lines.	...	4,55,56,967	4,62,03,000	5,68,17,319	27,07,63,020	23,57,40,352	...	3,50,42,068
Total Commercial	22,60,323	11,07,02,028	12,18,39,354	11,59,21,465	65,59,95,802	54,16,36,198	2,56,608	11,46,16,212
STRATEGIC LINES.								
State Railways worked by the State.								
North-Western . . . . .	...	56,54,916	41,02,749	16,06,849	2,27,45,403	1,46,81,587	...	80,60,816
GRAND TOTAL	22,60,323	11,63,56,954	12,59,42,103	11,76,18,311	67,87,41,205	55,03,20,785	2,56,608	12,26,77,028

(c) Transactions relating to Depreciation in respect of Tatanagar workshop are adjusted in the Capital Accounts. The receipts during the year include Rs 12,794 relating to 1928-29 transferred from the Tati Indian Railway).

ACCOUNT No. 27-C.

Statement of Appropriations to and from the Railway Reserve Fund.

This account sets forth the amounts received into, and withdrawn from, the Reserve Fund during the year, and also brings out the balance in this fund at the close of the year.

2. The receipts in the Railway Reserve Fund are obtained in the manner explained in the Notes to Account No. 24-A. Amounts may be withdrawn from the Railway Reserve to secure the payment of the annual contribution to General Revenues; to provide, if necessary, for arrears of depreciation and for writing down and writing off of capital; and to strengthen the financial position of Railways in order that the services rendered to the public may be improved and rates and fares may be reduced.

3. The Railway Reserve may also be used for temporary borrowings for the purpose of meeting expenditure for which there is no provision or insufficient provision in the revenue budget estimate, subject to the obligation to make repayment of such borrowings out of the revenue budgets of subsequent years.

Reserve Fund Investment Account.

Pending utilisation for the purposes for which the Reserve Fund has been created, a part of the amount standing at credit of the Reserve Fund has been invested in securities of Branch Line Companies, the balance remaining in deposit with the Central Government. The actual amounts so utilised are shown separately in Account No. 27-C. The amounts expended in the purchase of securities have been taken to a separate head 'Reserve Fund Investment Account', while the interest accruing from the investment has been credited to the Railway Revenues (See Account No. 31).

ENDING THE YEAR AND THE BALANCE ON CREDIT AT THE END OF THE COMMENCEMENT AND AT THE CLOSE OF THE YEAR.

	Balance, 1st April 1929.	TRANSACTIONS DURING 1929-30.			Balance, 31st March 1930.
		Appropriation from Revenue, <i>vide</i> Account No. 24.	Withdrawal from the Fund to secure payment of annual contribution to General Revenues, <i>vide</i> Account No. 24 A.	Investments.	
Reserve Fund	R 17,95,63 645	R	R 2,08,21,706	R ...	R 15,87,41,939
Reserve Fund Investment Account	46,80,335 (a)	..	...	...	46,80,335
Total	18,42,43,980	..	2,08,21,706	...	16,34,22,274

(a) The face value of Railway shares, etc., held in the Reserve Fund Investment account *vide* Para. 50, p. 1,200

ACCOUNT No. 28.

Account of Interest Charges chargeable against the Net Revenue Receipts of State Railways for the year 1929-30.

This is a statement of the liability for interest, etc., on the entire capital at charge of Railways. It shows:—

(1) The interest on debt, *i.e.*, on specific loans raised by the Government of India or the Secretary of State, and on the outlay that has been met from non-specific debt or from Revenue or from other sources.

(2) The interest on Share Capital and Debentures contributed by the Working Companies.

2. Details of the interest on specific loans and on Annuity payments will be found in a subsidiary Statement No. 28-A

3. The principal item in the statement is the interest on non-specific debt. As (except in the case of a certain amount of specific railway debt) no distinction is made in the accounts between loans raised for railway purposes and for the ordinary requirements of Government, the interest chargeable to railways in respect of outlay that has been met from general borrowings and other resources (including the Revenue resources) of Government is calculated with reference to the rate of interest paid by Government on its borrowings as a whole. Since 1917, Government has had to pay a higher rate of interest on its borrowings than in previous years, and the interest on the non-specific portion of the railway debt, therefore consists of (a) interest on all capital expenditure to end of 1916-17 at the average rate paid on borrowings to the end of that year (this rate has been fixed at 3.252 per cent. in perpetuity), and (b) interest on all capital expenditure in subsequent years at the average rate paid on the total borrowings of the subsequent period. The method of calculation to be adopted in future is under consideration.

4. On the separation of Railway from General finances in 1924-25, the Railway Capital Account was permanently debited with the balance on 31st March 1924 of the capital liability involved in the purchase of Railways which is being redeemed through Annuities and Sinking Funds. As a consequence of this arrangement, the Railway Revenue Account is charged with the full interest in respect of the liability outstanding on 31st March 1924, which is included in this account under "Interest on Sterling Debt", and the balance required to make up the total Annuity payments and the Sinking Fund charges is borne by General Revenues.

5. As an exception to this arrangement, the charges for the Discounting Fund for the Oudh and Rohilkhand Railway, created for the redemption of debt incurred in excess of the money raised for the purchase of the Railway, are still debitable to the Railway Revenue Account, and are included in this account along with the interest payments under "Interest on Sterling Debt"

—ACCOUNT of TOTAL INTEREST CHARGES chargeable against NET REVENUE RECEIPTS of STATE RAILWAYS FOR THE YEAR 1929-30.

and name of Railway.	Interest on Sterling Debt. (a)	INTEREST ON CAPITAL CONTRIBUTED BY COMPANIES.			Total.	Converted into rupees at average rate of exchange.	Interest on Capital provided by Government. (c)	Interest on Rupee Debt. (e)	Grand Total.
		On Share Capital.	On Debenture and Debenture Stock.	Total.					
Central Government.	£	£	£	£	£	Rs.	Rs.	Rs.	Rs.
Commercial Railways worked by the State—									
Capital Railway	...	...	...	...	...	...	37,040	...	37,040
Works, Delhi.	...	...	...	...	...	...	3,98,512	...	3,98,512
Indian (including South Indian)	2,066,016	...	...	...	2,066,016	2,77,39,709	3,02,41,767	1,91,736	5,81,73,302
Eastern Bengal	124,553	...	...	...	124,553	16,71,800	1,70,11,785	...	1,86,83,585
at Indian Peninsula	983,547	...	...	...	983,547	1,32,26,906	2,98,68,567	...	4,30,95,473
including Indian Midland	...	...	...	...	...	...	...	...	...
North Western	355,639	...	...	...	355,639	47,81,766	3,87,53,752	...	4,25,35,518
Railway Collieries	...	...	...	...	...	...	4,06,670	...	4,06,670
Malwa	37,499	...	...	...	37,499	5,03,050	1,53,77,149	...	1,58,80,199
TOTAL	3,567,254	...	...	...	3,567,254	4,79,23,321	13,21,85,251	1,91,736	18,08,00,308
Railways worked by Companies or in States—									
Eastern Bengal	...	45,000	86,545	81,545	81,545	10,87,267	75,00,980	...	85,88,250
Malwa Nagpur	...	105,000	189,533	294,533	294,533	80,27,141	2,82,86,151	...	3,22,13,292
Madras (including Dhule (Munool))	...	...	...	...	...	...	1,84,932	...	1,84,932
Madras, Baroda and Central India.	385,084	60,000	34,998	480,082	480,082	64,81,492	1,66,72,774	7,50,000	2,69,04,266
Madras (British Section).	...	...	...	...	...	...	3,53,546	...	3,53,546
Madras Bareilly (R. & K.)	...	...	(b) 27,247	27,247	27,247	3,35,571	5,87,169	...	9,22,740
Madras and Southern Mahratta.	362,194	175,000	158,050	333,050	695,244	92,64,914	1,34,26,755	...	2,26,96,669
North Indian	140,635	35,000	112,480	147,480	294,115	39,21,538	1,16,52,879	...	1,55,74,415
Madras Ootacamund	...	...	...	...	...	...	1,82,756	...	1,82,756
Madras Quilon (British Section).	...	...	...	...	...	...	5,776	...	5,776
Madras Quilon (Indian State Section).	...	...	...	...	...	...	1,08,029	...	1,08,029
Madras (Bengal and North Western).	...	...	(c) 36,275	36,275	36,275	4,83,664	28,98,713	...	33,82,377
TOTAL	893,913	420,000	595,131	1,015,131	1,909,044	2,55,06,585	8,49,12,469	7,50,000	11,11,69,054
Miscellaneous items—									
Abandoned Projects	...	...	...	...	...	(d) 1,89,517	1,07,284	...	1,07,284
Miscellaneous	...	...	...	...	...	...	13,39,860	...	13,39,860
—Interest during construction charged to capital the Bengal Nagpur, Madras, Baroda and Central India and South Indian Railways	...	...	...	...	...	...	24,95,039	...	24,95,039
—Interest during period of construction charged to other Government Departments	...	...	...	...	...	...	14,543	...	14,543
TOTAL COMMERCIAL	4,461,167	420,000	595,131	1,015,131	5,476,298	7,36,19,423	21,00,35,232	9,41,736	29,05,98,391
Strategic Railways—									
North Western	...	...	...	...	...	...	1,15,46,276	...	1,15,46,276
Frontier Railway Reserve	...	...	...	...	...	...	4,24,774	...	4,24,774
Madras Nagpur Railway Reserve	...	...	...	...	...	...	43,555	...	43,555
Madras Fort Sandeman	...	...	...	...	...	...	99,505	...	99,505
Madras Valley Extension	...	...	...	...	...	...	2,72,863	...	2,72,863
Madras Hyderabad	...	...	...	...	...	...	16,22,850	...	16,22,850
TOTAL STRATEGIC	...	...	...	...	...	...	1,40,09,273	...	1,40,09,273
CENTRAL GOVERNMENT	4,461,167	420,000	595,131	1,015,131	5,476,298	7,36,19,423	23,00,44,505	9,41,736	30,46,05,664
Provincial Railways—									
Government of United Provinces—Distillery Siding (Reserved).	...	...	...	...	...	...	7,715	...	7,715
Government of Assam—Jorhat—(RESERVED)	...	...	...	...	...	...	48,274	...	48,274
PROVINCIAL GOVERNMENTS	...	...	...	...	...	...	55,989	...	55,989
GRAND TOTAL	4,461,167	420,000	595,131	10,15,131	5,476,298	7,36,19,423	28,01,01,494	9,41,736	30,46,81,653

(a) Interest.	England.	England (sterling converted into rupees at £ 1 = Rs. 13½).	Exchange.	India.	Grand Total.	Central Government.	Provincial Government.
On Specific Debt	4,461,167	6,54,83,381	4,43,149	9,41,736	8,48,67,116	8,48,67,116	55,989
On Non-Specific Debt	3,801,481	4,74,94,005	3,81,583	18,23,62,907	23,01,00,494	23,01,00,494	...
	8,032,648	10,88,88,386	7,34,731	18,84,04,643	30,09,67,610	29,00,11,851	55,989

(b) Represents interest on the State share of joint debenture stock and on capital overdrafts provided by the company.
(c) Includes £ 1,775 representing appropriation from revenue to the Discount Sinking Fund set up for the redemption of discount on the 5 per cent. Debenture Stock (State portion).
(d) Differs from corresponding amount credited under "Interest on Ordinary Debt" by Rs. 14,543 representing interest on capital works during the period of construction debited to other Government Departments.
(e) Represents exchange in respect of interest on Capital contributed by Companies and of interest on debt in respect of company.
worked railways adjusted in the books of the Controller of Railway Accounts.

B. and B.B.—Railway Capital and Revenue Accounts.

STATEMENT No. 28-A.

*Statement of Interest chargeable against the Net Revenue Receipts for
1929-30.*

This statement furnishes details of the interest on specific loans, on non-specific debt and on the liability incurred in the purchase of Railways remaining unredeemed by annuities to end of 1923-24. The totals for each Railway under the several headings will be found in the main Account No. 28.

No. 28-A.—STATEMENT of INTEREST, ANNUITIES, ETC., OF PURCHASED RAILWAYS chargeable against the NET REVENUE RECEIPTS for 1929-30.

Class of charges.	Eastern * (Bengal (including Bengal Central Railway).)	* North- Western.	Bombay, Baroda, and Central India.	*East Indian (including Oudh and Rohilkhand Railway.)	Great Indian Peninsula.	Madras and Southern Maharatta.	South Indian.
	2	3	4	5	6	7	8
	£	£	£	£	£	£	£
Sterling Interest.							
1 Railway Debenture Stock	13,946	...	...	707,088	230,555	...	19,125
2 India 5½ per cent. Stock	—1,318	—11,509	...	—19,907	...	...	...
3 India 4½ per cent. Stock . . . . .	...	...	...	—192	...	...	...
4 India 3½ per cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and portion of the Capital Stock of the Indian Midland Railway Company	14,051	112,135	58,685	355,580	18,865	31,315	...
5 India 3 per cent. Stock issued in redemption of portion of Annuity, Debenture Stock, and Debentures, and for purchase of Undertakings of Railway Companies	13,464	—15,261	326,449	290,879	97,897	...	119,837
6 India 2½ per cent. Stock issued in redemption of portion of Debentures and Debenture Stock	—233	—2,488	...	6,963	...	...	7,623
7 Discount Sinking Fund in redemption of Debt incurred in excess of money raised. . . . .	...	...	...	8,772	...	...	...
8 Unredeemed Annuity Capital outstanding on 31st March 1924	84,693	272,762	...	817,033	636,730	330,879	...
TOTAL INTEREST ON STERLING DEBT	124,553	355,639	385,084	2,066,016	983,547	362,194	146,635
INTEREST ON CAPITAL CONTRIBUTED BY COMPANIES . . . . .	...	...	94,998	...	...	333,050	147,480
TOTAL £	124,553	355,639	480,082	2,066,016	983,547	695,244	294,115
	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Converted into Rupees at average rates of exchange	16,71,800	47,81,763	64,81,492	2,77,39,799	1,32,26,906	92,69,914	39,21,536
Interest on Rupee Debt.							
9 India 3½ per cent. Rupee debt . . . . .	...	...	...	8,788	...	...	...
10 India 4 per cent. Rampur Loan . . . . .	...	...	...	1,88,000	...	...	...
11 India 4 and 4½ per cent. Holkar and Scindia Loans . . . . .	...	...	7,50,000	...	...	...	...
	...	...	7,50,000	1,91,786	...	...	...
Interest at 3·3252 per cent. on Capital and Capital Advance Account and Stores and Stores Advance Account to end of 1916-17 and at 5·31 per cent. on outlay since 1916-17 to end of 1928-29 plus half the outlay of the year	1,70,11,785	5,31,61,587	1,96,72,774	3,02,41,767	2,98,68,567	1,34,26,755	1,16,52,879
TOTAL INTEREST BROUGHT TO ACCOUNT IN INDIA	1,70,11,785	5,31,61,587	2,04,22,774	3,04,33,503	2,98,68,567	1,34,26,755	1,16,52,879
GRAND TOTAL Rs.	1,86,83,585	5,79,43,803	2,69,04,266	5,81,73,302	4,80,95,473	2,28,96,669	1,55,74,415
				Rs.			
(a) Commercial				4,89,34,030			
Strategic				1,40,09,278			
				Total			
				5,79,43,308			

Commercial includes also interest on New Capital Railway Works, Delhi, shown separately in Account No. 28.

* Sinking Funds were established in connection with these Railways to redeem India 3½ and 3 per cent. stock issued in lieu of Annuity or Debenture Stock. These funds have been applied to the purchase of India stock of the denomination offering the best yield. The minus figures represent the interest on India 5½ and 2½ per cent. stock so purchased, and on India 3 per cent. stock purchased in excess of the amount issued.

The Discount Sinking Fund in redemption of Debt incurred in excess of money raised, in respect of the India 3 per cent. stock issued in connection with the purchase of the Oudh and Rohilkhand Railway, has been partly applied to the redemption of India 5½, 4½ and 3½ per cent. Stock instead of India 3 per cent. Stock.

B. and BB.—Railway Capital and Revenue Accounts.

3 A 3

No. 29.—ABSTRACT ACCOUNT of RECEIPTS from SUBSIDISED RAILWAYS (Government share of SURPLUS PROFITS and REPAYMENT of ADVANCES of INTEREST) credited to CENTRAL AND PROVINCIAL FUNDS during the year 1929-30.

This account sets forth the receipts from certain subsidised Railways in which Government has no capital interest, see paragraphs 4—6 of the General Note, pages 142 and 143, and the subsidy, if any, received from Local Governments in respect of their guarantee against loss of working of Branch Lines, see paragraph 7 of the General Note, page 143.

	R
Central Government.	
Government Share of Surplus Profits—	
Central Provinces (Great Indian Peninsula)	1,15,754
Dhond-Baramati (Do.)	13,763
Robilkhund and Kumaon	1,47,704
East Indian	1,41,080
Sara-Sirajganj (Eastern Bengal)	35,864
Khulna-Bagerhat (Do.)	9,161
Sialkot Narowal (North-Western)	48,696
Southern Punjab (Do.)	41,35,673
Amritsar Patti Kasur (Do.)	1,26,444
Travancore (South Indian)	19,301
Jodhpur Hyderabad	33
Total Surplus Profits	51,38,473
Sale of Land—	
Bengal and North-Western	2,598
Tinnevely Tiruchendur	200
Total Sale of Land	2,798
Guarantee—	
Received from Madras Government in fulfilment of guarantee	2,39,000
Received from Burma Government in fulfilment of guarantee	4,90,467
TOTAL CENTRAL GOVERNMENT	58,70,738
Provincial Governments.	
Subsidy—	
Government share of surplus profits of Darjeeling Himalayan (Government of Bengal).	1,19,062
Shahdara Saharanpur Light (Government of United Provinces)	1,84,922
Total	3,03,984
GRAND TOTAL	61,74,722
India	15,41,345
England	46,01,616
Exchange	31,761

No. 30.—ABSTRACT ACCOUNT of EXPENDITURE on SUBSIDISED RAILWAYS (LAND, SUBSIDY, and ADVANCES of INTEREST) debited to CENTRAL AND PROVINCIAL FUNDS during the year 1929-30.

This account sets forth the expenditure on certain Subsidised Railways in which Government has no capital interest, see paragraphs 4—6 of General Note, pages 142 and 143.

Central Government.		R
Land—		
Bengal Nagpur Railway—		
Parlakimedi-Gunupur		8
Bengal and North-Western Railway		11,224
Bombay, Baroda and Central India Railway—		
Guzerat		466
Pandharpur-Miraj extension		465
Pandharpur-Lonand extension		42,416
Eastern Bengal Railway—		
Kalighat Falta		1,472
Bengal Doonars		1,155
East Indian Railway—		
Hardwai-Delhi		—610
Ahmadpur Katwa		282
North Western Railway—		
Sirhind Rupar		28,229
Hoshiarpur-Doab (Phagwara Rahon Railway)		98
South Indian Railway—		
Tinnevely-Tiruchevdur		291
Podanur-Pollachi		881
Assam Bengal—		
Mymensingh Bhiarab Bazar		197
Rohilkund and Kumaon Railway—		
Bareilly-Saron Section including Saron Kashganj Branch		69
Moradabad Ramnagar Extension		9,143
Great Indian Peninsula—		
Pachora-Jamner		1,811
Total Land		97,547
Subsidy—		
Bombay, Baroda and Central India Railway—		
Guzerat		1,04,497
East Indian Railway—		
Bankura-Damodar River		1,97,427
Bengal Provincial (Dashghara Jamalpurgunj Branch)		1,939
Rohilkund and Kumaon Railway—		
Rohilkund and Kumaon Railway for waiving claim for supply of wood		5,000
Great Indian Peninsula—		
Pachora-Jamner		32,769
Total Subsidy		3,41,652
TOTAL CENTRAL GOVERNMENT		4,39,199
Provincial Governments (Reserved).		
Subsidy—		
Katakhal Lalabazar Railway (Government of Assam)		8,911
Rohilkund and Kumaon Railway for waiving claim for supply of wood fuel (Government of United Provinces)		5,000
Total Provincial Governments		13,911
GRAND TOTAL		4,53,110

No. 31.—ACCOUNT of MISCELLANEOUS RAILWAY RECEIPTS for the year 1929-30.

This Account sets forth the interest accruing on the balances of the Railway Depreciation and Reserve Funds and other miscellaneous receipts which cannot be allocated to specific Railways.

	R
Central Government.	
COMMERCIAL.	
Interest on balance of Reserve Fund	74,44,877
Interest on balance of Depreciation Fund	50,13,080
Interest and dividends on securities purchased from the Reserve Fund Account .	4,15,704
Miscellaneous Receipts	17,30,694
Total Commercial .	1,46,03,805
STRATEGIC.	
Interest on balances of Depreciation Fund	3,08,604
Total Strategic .	3,08,604
GRAND TOTAL .	1,49,12,409

No. 31-A.—ACCOUNT OF MISCELLANEOUS RAILWAY EXPENDITURE for the year 1929-30

This account sets forth the expenditure incurred by Government on certain items which cannot be allocated to specific Railways, such as outlay on surveys which, when the line is constructed at some future date, will be transferred to the capital account of the Railway; and the net cost of the control exercised by Government over Companies through the Railway Board, the Controller of Railway Accounts, the Director of Railway Audit, the Government Inspectors of Railways and the Government Examiners of Railway Accounts, as reduced by recoveries made from the Companies in respect of these.

Central Government.		R
COMMERCIAL.		
<i>Railway Board.</i>		
Office of the Railway Board—Pay, allowances and contingencies		16,65,463
<i>Inspection.</i>		
Offices of the Government Inspectors of Railways—Pay, allowances and contingencies .		4,71,414
<i>Audit.</i>		
Office of late Accountant General, Railways		27,609
Office of Director, Railway Audit		2,10,510
Government Examiners of Railway Accounts and their establishments		2,41,798
Chief Auditor, East Indian Railway		2,87,771
Chief Auditor, North-Western Railway		2,24,505
Chief Auditor, Railway Clearing Accounts Office		1,55,110
Chief Auditor, Great Indian Peninsula Railway		81,209
Audit Officer, Railway Collieries		3,499
Audit Officer, Burma Railways		89,177
Total Audit		18,71,289
<i>Miscellaneous Establishments.</i>		
Office of the Controller of Railway Accounts		2,57,938
Railway Rates Advisory Committee		1,56,473
Committee for fixing Seniority in the Clearing Accounts Office		4,442
Central Standard Office		63,639
Track Sub-Committee		100
Carriage and Wagon Standardisation Committee		34,061
Bridge Sub-Committee		1,230
Automatic Centre Buffer Coupler Committee		8,478
Timber Advisory Committee		46,641
Standardisation Drawing Office		21,110
Technical Office		1,09,530
Special Staff in connection with the preparation of History of Services and to give effect to the re-organisation proposal of the superior cadre of State-Managed Railways . .		12,817
Surplus Establishment		3,88,656
Training Reserve		8,957
Locomotive Standardisation Committee		2,621
Establishment for weeding of records		15,294
Special officers to consider and report on the method of construction of new lines by Railway Administrations		2,627
Investigation in connection with the preparation of standard designs for Rolling Stock .		30,942
Total Miscellaneous Establishments		11,59,554
Carried over		46,67,719

No. 31-A.—ACCOUNT of MISCELLANEOUS RAILWAY EXPENDITURE for the year 1929-30
—concl'd.

		Brought forward	R 40,67,719
Central Government—concl'd.			
<i>Miscellaneous charges.</i>			
Central Clearing Institution			32,277
Calcutta Tube Railway			10,000
Mining Engineer			18,372
Pensionary charges			6,47,677
Controller of Railway Accounts' Auxiliary Accounts			2,00,205
Purchase of Arakan Light Railway			500
Railway Clearing Accounts Office			4,529
Chief Publicity Office			—170
Training School for accountants in Calcutta			62,808
Special officers and staff for the preparation of Traffic Rates Registers for the North-Western, East Indian, and Great Indian Peninsula Railways			51,844
Special office to consider and report on the scheme for the electrification of suburban railways in Calcutta			3,161
Other charges			1,04,195
Suspense			73,740
<i>Ind. or —</i> Contribution for Government Supervision, Audit and Control recoverable from Companies—			
Assam Bengal	90,570		
Bengal Nagpur	2,57,504		
Bengal and North Western	86,172		
Bombay, Baroda and Central India	2,98,938		
Madras and Southern Mahratta	2,38,823		
Rohilkund and Kumaon	22,994		
South Indian	1,89,441		11,84,442
Total Miscellaneous Charges			24,702
Surveys			6,69,537
Total Commercial			53,41,958
Surveys	<i>Strategic.</i>		49,861
Total Central Government			54,11,822
Provincial Governments (Reserved)—			
Government of Assam.—			
Miscellaneous charges			2,197
Total Provincial Governments			2,197
Grand Total			54,14,019
India			40,05,184
England			13,97,927
Exchange			10,906

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1929-30.

**Section C. & CC.—Irrigation, Navigation, Embankment and
 Drainage Works.**

Capital and Revenue Accounts.

Capital Account { Charged to Revenue Rs. 24,11,486
 Revenue Account { Receipts Rs. 7,96,32,327
 Not charged to Revenue Rs. 6,57,68,887 { Expenditure Rs. 6,08,12,168

MAJOR HEAD AND SECTIONS.	Number of Account.	Detail of Account.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
General	32	Statement of general results of Irrigation, Navigation, Embankment and Drainage Works—Net gain	101	1,88,20,159	R	
	33	Statement of Financial results of Irrigation, etc., works for which Capital Accounts are kept	192 to 215			
Construction of Irrigation, Navigation, Embankment and Drainage Works.	34	Construction of Irrigation, Navigation, Embankment and Drainage Works:—				
		Amount charged to Revenue	229			24,11,486
		„ not charged to Revenue	229			6,57,68,887
„	34A.	Summary of Capital Expenditure on Irrigation, Navigation, Embankment and Drainage Works	230			
		Total . . . . .			...	6,81,80,373
		Direct Receipts—				
Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.	35	Abstract Account	231		7,59,78,120	...
	35A.	Detailed Account	244	7,59,78,120	...	...
		Deduct—Working Expenses—				
	36	Abstract Account	245		5,70,97,436	...
	36A.	Detailed Account	259	5,70,97,436	...	...
		NET RECEIPTS			1,88,80,684	...
	33	Land Revenue due to Irrigation	214 and 215		4,79,52,509	...
	33	Interest on Capital . . . . .			...	4,61,45,741
Irrigation, etc., Works for which no Capital Accounts are kept.		Receipts—				
	37	Abstract Account	260		1,27,99,184	...
	37A.	Detailed Account	261	1,27,99,184	...	...
	38	Other Revenue Expenditure financed from Ordinary Revenues	263		...	1,29,63,133
		Other Revenue Expenditure financed from Famine Relief Fund	263		...	17,03,294
		TOTAL . . . . .	...		7,96,32,327	6,08,12,168

C. and CC.—Irrigation, etc.

Sections C. & CC.—Irrigation, Navigation, Embankment and Drainage Works.

Capital and Revenue Accounts.

The term Drainage Works covers all projects for the relief of water-logging not directly connected with any particular irrigation system, whether for agricultural or anti-malarial purposes or both. Waterways and embankments are included under this head as being more akin to Irrigation than to Civil Works.

2. For the purpose of accounts, Irrigation works are divided into two main categories, those for which it is both desirable and possible to maintain accounts on a *quasi*-commercial basis and those for which it is either impossible or unnecessary to maintain such accounts, either because they produce little or no revenue or because, owing to their restricted size, it is not worth while examining the returns yielded by each individual work. The first essential for a *quasi*-commercial account is the maintenance of a capital account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined. The first broad distinction is therefore between works for which capital accounts are kept and those for which such accounts are not kept.

3. Works for which capital accounts are kept are further sub-divided into (a) works which are productive and (b) those which are unproductive. Productive Works are works of a remunerative character which are expected to yield, on the expiry of ten years after the date of closure of the construction estimate, a direct return on the capital invested in their construction calculated at 4 per cent. in the case of works sanctioned before the 1st April 1919, at 5 per cent. in the case of those sanctioned between the 1st April 1919 and the 1st August 1921, and at 6 per cent. in the case of works sanctioned after the last mentioned date. Those works which are not expected to yield the required return are classed as unproductive. The classification between productive and unproductive works is, however, dependent on the results of three consecutive years. Thus, if a productive work fails in three successive years to return the prescribed percentage, it is transferred to the unproductive class, and, conversely, an unproductive work may be transferred to the productive class if it succeeds for three consecutive years in satisfying the criterion of productivity. In determining the productivity of an old work developed by Government, the capital expended by Government alone is regarded as the capital at charge on which interest is chargeable.

4. The transactions relating to Irrigation works are exhibited in the accounts as follows:—

- (1) All capital expenditure upon works for which capital accounts are kept is recorded in the first instance under a single major head outside the revenue account, the head being divided so as to show (a) Irrigation and (b) Navigation, Embankment and Drainage Works, each of these divisions being again sub-divided so as to show in separate sub-divisions the capital expenditure on (i) Productive and (ii) Unproductive works. From the *total* expenditure recorded under this head lump deductions are made of the amounts financed from (i) Ordinary Revenues and (ii) the Famine Relief Fund, which has replaced the old Famine Insurance Fund, with effect from the year 1928-29. The result is that the net total finally recorded under this head represents that portion of the expenditure on the construction of works for which capital accounts are kept which is financed outside the revenue account. Resources outside the revenue account take the form of loans, accumulated cash balances of previous years, the revenue surplus of the year in question after all expenditure chargeable to revenue has been met and certain other sources of income not classed as revenue. The capital expenditure incurred upon individual projects and the different sources from which the *total* expenditure on all projects is financed are set forth in Account No.

34. It will be noticed that the distribution of capital outlay between expenditure charged to revenue and expenditure not so charged, which is made in Account No. 34-A, differs considerably from the corresponding distribution at the end of Account No. 34. The reason for this is that a sum of Rs. 17,22,18,089 in all was, prior to 1920-21, expended from the revenues of the Central Government upon the construction of irrigation works in the provinces. In Account No. 34-A, which makes no distinction between Central and Provincial expenditure, this outlay is properly treated as expenditure from revenue. When the reformed constitution was introduced in 1920-21, Devolution Rule 24 provided that all sums so expended should be treated as advances made by the Central Government to the Provincial Governments. From the point of view of the latter, therefore, the works were constructed, not out of revenue, but out of borrowed funds. It follows that in Account No. 34, in which Central and Provincial outlay are separately exhibited, this expenditure should properly be shewn as expenditure not charged to revenue. This was done for the first time in the accounts for 1926-27.

- (2) The revenue transactions of works for which capital accounts are kept consist of—
- (a) Gross Receipts, including the portion of Land Revenue due to Irrigation (Account No. 33),
 - (b) Working Expenses and Maintenance (Accounts Nos. 33 and 36), and
 - (c) Interest on Capital at Charge (Account No. 33).

The working expenses of works for which capital accounts are kept, which formerly constituted an expenditure head, are shown as a *deduct* entry under Revenue.

- (3) Works for which no capital accounts are kept, which may appropriately be described as non-commercial works, fall under two main divisions:—

- (i) Works for which revenue accounts only are kept.
- (ii) Works for which neither capital nor revenue accounts are kept.

The first division formerly comprised a number of old indigenous works, many of them of considerable magnitude, which had from time to time been taken over by the Government. The original cost of these works not being known, no capital account of them was kept but, as they were too large or important to be lumped together with others, separate revenue accounts of them were maintained. The ruling cited in paragraph 3 above that, for the purpose of determining the productivity of such works, the capital expended by the Government shall be regarded as the capital value of the work has, however, materially altered the position. This class of works has now practically disappeared.

The second division is designed for the reception of the expenditure upon a very large number of works, which, while collectively of great importance, are individually too small to make it worth while to maintain separate accounts for each.

Besides the above, there is another class of expenditure which is charged against the head "Works for which no capital accounts are kept." This is miscellaneous expenditure on surveys of new irrigation projects, etc., for which a separate division has been provided under the title "Miscellaneous Expenditure". The pensionary charges of the Irrigation Department were previously included under this head, but from the accounts for 1926-27 these charges are being debited to the respective Irrigation heads of account; except in Bihar and Orissa and in the Central Provinces, where the change of classification was introduced for the first time in the accounts for 1927-28.

The receipts and expenditure connected with works for which no capital accounts are kept are exhibited in Accounts Nos. 37 and 38. Previous expenditure on these works was in most cases financed partly from ordinary revenues and partly from the Famine Insurance Grants or Funds. Under the new rules governing the use of the Famine Relief Funds, those Funds are now rarely used to finance irrigation works.

5. The main scheme of the accounts as exhibited in the Finance and Revenue Accounts is designed to show :—

- (a) A summary of the general results of Irrigation, Navigation, Embankment and Drainage Works and the net gain or loss to Government (Account No. 32).
- (b) The capital at charge of each project for which capital accounts are kept (Account No. 33).
- (c) Net receipts of such projects, comprising the gross receipts less the expenses of working (Account No. 33).
- (d) Percentage of (c) on (b) (Account No. 33).
- (e) Interest on Capital at Charge (Account No. 33).
- (f) Receipts and expenditure of works for which no capital account are kept (Accounts Nos. 37 and 38).

6. It has been decided that when a Local Government, owing to the fact that loan funds are not available, devotes its general revenues to an object upon which outlay may, under the Local Government (Borrowing) Rules, be met from loans, it will be open to that Local Government to include in the objects for which it may raise a subsequent loan the repayment to general revenues of the amount already expended from them. The reason for this provision is clear; it is undesirable that Local Governments should be forced into the market at an inopportune time merely to protect their general revenues from being charged with expenditure of a nature which they are not primarily intended to meet. If, therefore, there were in any year a debit to the revenue major head of an amount representing capital expenditure met from general revenues, and the Local Government raised a sufficient amount of loan in a subsequent year, it would be permissible for it to utilize part of this loan in recouping the capital expenditure met from general revenues in the previous year. The amount would then be transferred to the capital from the revenue head of account by *add* and *deduct* entries in Account No. 34. This principle was applied in the accounts for 1922-23 by the Government of Bengal.

No. 32.—STATEMENT showing the GENERAL RESULTS of IRRIGATION, NAVIGATION,

		CENTRAL GOVERNMENT.						PROVINCIAL		
		Madras- State.	North-West Provinces.	Delhi Province.	Rajputana.	Other Items.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.
		R	R	R	R	R	R	R	R	R
Works for which Capital Accounts are kept.										
I—Gross Receipts—										
Land Receipts	1	55,450	1,20,586	...	22,467	...	19,07,123	6,68,672	34,10,547	11,51,986
Land Revenue due to Irrigation.	2	...	1,57,354	...	95,826	...	2,63,080	1,37,36,850	59,51,226	...
Total		55,450	1,20,586	...	1,18,293	...	21,70,203	1,44,05,531	93,61,773	11,51,986
Deduct—Working Ex- penditure	3	4,100	10,73,491	...	88,429	12	11,76,062	52,67,173	63,97,042	17,24,460
Net Receipts	4	21,960	9,43,320	...	29,864	—12	9,04,141	91,38,358	29,64,731	—5,72,494
II—Interest on Capital.	5	1,23,143	9,94,435	...	1,14,148	...	12,31,726	60,26,845	78,05,632	18,23,008
III—Net Revenue	6	—1,02,183	—51,105	...	—84,284	—12	—2,37,585	31,11,503	—48,40,901	—23,95,502
Works for which no Capital Accounts are kept.										
IV—Interest on Capital	7	700	1,238	10	...	4	2,060	97,28,856	17,16,501	2,99,886
V—Expenditure	8	1,81,397	5,11,235	2,194	6,543	9,07,741	16,09,173	52,57,904	34,20,723	14,01,052
VI—Net Expenditure	9	1,80,568	5,10,105	2,175	6,543	9,07,727	16,07,113	—44,68,952	17,04,222	11,01,166
Capital Outlay.										
During the year	10	1,03,577	3,52,936	...	...	...	4,56,513	(b) 1,02,59,727	(c) 3,03,23,400	(d) 22,14,592
To end of the year	11	33,37,250	2,85,93,811	...	33,89,893	...	3,53,20,984	15,78,89,037	28,02,89,728	4,57,06,973

NOTE.—Net Revenue from works for which Capital

Deduct—Net expenditure on Work for which no

Net gain on Irrigation, Navigation, etc., Works

a) The figures shown in this line include *Capital* as well as *Revenue* expenditure, as the former

(b) Includes Rs. 4,71,754 and Rs. 3,560 respectively,

(c) " Rs. 13,06,303 and Rs. 11,446 "

(d) " Rs. 6,183 and Rs. 43 "

(e) " Rs. 87,018 and Rs. 741 "

(f) " Rs. 124 on account of expenditure in England.

on account of

EMBANKMENT and DRAINAGE WORKS for the year ended 31st March 1930.

GOVERNMENTS.									Total Central and Provincial.	No. of Items.
Government of United Provinces.	Government of Punjab.	Government of Burma.	Shan States Federation.	Government of Bihar and Orissa.	Government of Central Provinces and Bihar.	Government of Assam.	Government of Coorg.	Total.		
R	R	R	R	R	R	R	R	R	R	
77,90,029	4,53,73,698	9,60,276	...	38,60,316	8,40,533	...	...	7,40,70,997	7,59,78,150	1
27,14,958	1,09,38,953	53,07,484	...	..	30,940	...	...	4,76,89,429	4,79,52,509	2
1,05,04,987	6,53,12,651	62,78,720	...	38,60,316	8,86,482	...	..	12,17,60,428	12,30,50,629	
78,95,601	2,62,92,288	19,68,364	...	21,84,937	11,92,104	...	...	5,59,21,374	5,70,97,436	3
1,26,09,984	3,90,20,363	13,08,356	...	16,75,379	—3,05,622	...	...	6,58,39,052	6,68,33,193	4
98,92,724	1,26,12,904	22,25,517	...	20,45,897	26,80,453	...	...	4,40,14,015	4,61,45,741	5
29,17,262	2,64,05,459	—9,17,161	...	—3,70,518	—23,86,110	..	...	2,09,25,087	2,06,87,452	6
1,26,226	3,59,121	1,74,799	...	1,13,320	2,70,659	406	...	1,27,97,074	1,27,99,134	7
1,51,694	9,93,234	10,75,498	5,043	3,42,896	3,08,184	90,088	10,938	1,20,57,254	1,46,66,427	8
25,168	6,33,913	9,00,699	5,043	2,29,576	28,525	89,082	10,938	2,00,180	18,67,293	6
(e) 1,38,97,003	76,25,581	(f) 11,31,051	...	—732	22,72,798	...	...	6,77,23,660	6,81,80,373	10
33,28,15,442	32,03,26,519	6,70,74,215	...	6,09,92,413	6,20,78,535	...	...	1,22,37,24,982	1,25,90,43,968	11

	Central.	Provincial.	Total.
	R	R	R
Accounts are kept (see III above)	—2,37,585	2,06,25,087	2,06,87,452
Capital Accounts are kept (see VI above)	16,07,113	2,60,180	18,67,293
As recorded in Accounts Nos. 2 & 3	—18,44,698	2,08,04,857	1,88,20,159

* not separately recorded in the accounts in the case of Works for which no capital accounts are kept.

expenditure in England and exchange thereon.

C. and CC.—Irrigation, etc.

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended 31st

CLASS OF WORK.	PROVINCES AND CANALS.	Number of Item.	CAPITAL OUTLAY.		REVENUE	
			During 1929-30.	To end of 1929-30.	Direct Receipts (for details see Accounts Nos. 85 and 85-A.)	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No. 84.			
			R	R	R	R
Central Government.						
BALUCHISTAN.						
A.—Irrigation works.	UNPRODUCTIVE					
	Shebo Canal	1	...	8,17,850	324	...
	Khushdil Khan Canal	2	99,388	18,97,127	31,069	...
	Nari Weir Canal	3	3,989	6,22,308	23,697	...
	TOTAL		1,03,577	33,37,285	55,090	...
NORTH-WEST FRONTIER PROVINCE.						
PRODUCTIVE	Lower Swat Canal	4	2,99,477	58,98,645	7,64,719	70,462
	Kabul River Canal	5	...	12,62,134	2,14,464	25,688
			2,99,477	71,60,779	9,79,183	98,150
UNPRODUCTIVE	Upper Swat Canal	6	53,459	2,05,27,588	8,50,393	71,104
	Paharpur Canal (a)	7	...	9,03,444	...	...
			53,459	2,14,31,032	8,50,393	71,104
	TOTAL		3,52,936	2,85,98,811	18,29,586	1,67,254
RAJPUTANA.						
UNPRODUCTIVE	Tanks in Ajmer Sub-Collectorate	8	...	17,92,300	7,594	39,102
	Tanks in Beawar Sub-Collectorate	9	...	11,39,475	9,638	36,610
	Tanks in Todgarh Sub-Collectorate	10	...	4,58,118	5,235	20,114
	TOTAL		...	33,89,893	22,467	95,826
	Miscellaneous.—Expenditure in England not accounted for in Indian books . . . . .		...	...	...	...
	Total Central Government.		4,56,513	3,53,20,984	19,07,123	2,63,080

(a) The control of this canal has been transferred to the District Authorities with effect from 1928-29.

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930.

DURING 1929-30.		Working Expenses during 1929-30 (for details see Accounts Nos 86 and 86-A).	EXCLUDING INTEREST.		Interest on Capital (a)	INCLUDING INTEREST.		Number of Item.
Less — Collection charges in the Civil Department.	TOTAL REVENUE		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.	
R	R	R	R		R	R		
...	324	6,083	- 5,709	- 70	27,602	- 33,311	- 4.07	1
...	31,069	17,793	+ 13,276	+ 70	66,551	- 53,275	- 2.81	2
...	23,697	10,304	+ 13,393	+ 2.15	28,960	- 15,597	- 2.50	3
...	55,090	34,130	+ 20,960	+ .63	1,23,143	- 1,02,183	- 3.06	
...	8,35,181	3,55,521	+ 4,79,660	+ 8.13	2,05,771	+ 2,73,889	+ 4.64	4
...	2,40,162	72,000	+ 1,67,552	+ 13.27	44,512	+ 1,23,040	+ 9.75	5
...	10,75,323	4,28,121	+ 6,47,212	+ 9.04	2,50,283	+ 3,06,929	+ 5.54	
...	9,21,487	6,25,370	+ 2,96,117	+ 1.44	7,14,044	- 4,17,927	- 2.04	6
...	...	...	...	..	30,108	- 30,108	- 3.32	7
...	9,21,437	6,25,370	+ 2,96,117	+ 1.38	7,44,152	- 4,43,035	- 2.06	
...	19,98,820	10,53,491	+ 9,43,329	+ 3.29	9,94,435	- 51,103	- 1.18	
...	48,693	50,181	- 3,485	- .19	59,598	- 63,083	- 3.52	8
...	46,248	25,346	+ 20,902	+ 1.83	39,362	- 13,460	- 1.62	9
...	25,349	12,902	+ 12,447	+ 2.72	15,188	- 2,741	- .60	10
...	1,18,293	88,429	+ 29,864	+ .87	1,14,148	- 84,284	- 2.47	
...	..	12	- 12	...	...	- 12	...	
...	21,70,203	11,76,062	+ 9,94,141	+ 2.81	12,31,726	- 2,37,585	- .87	

(a) Simple interest at 3.3252 on outlay to end of 1916-17 and at average rates prescribed by different Governments on subsequent outlay, less half the outlay of the year. As regards capital met out of specific loans raised by Provincial Governments, interest has been charged at the rates of interest actually paid on such loans.

C. and C.C.—Irrigation, etc.

No. 33.—STATEMENT showing the FINANCIAL RESULTS OF IRRIGATION, NAVIGATION, ended 31st

CLASS OF WORK.	PROVINCES AND CANALS.	Number of Item.	CAPITAL OUTLAY.		REVENUE	
			During 1929-30.	To end of 1930-31.	Direct Receipts (for details see Accounts Nos 35 and 35-A.)	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No. 34			
	Provincial Governments.		R	R	R	R
	GOVERNMENT OF MADRAS					
A—Irrigation Works— PRODUCTIVE—	Cauvery Delta System	11	2,70,530	68,45,018	20,092	18,57,116
	Sivaiikuntam Ancient System	12	..	16,67,459	6,792	1,54,304
	Godavari Delta System	13	2,86,764	1,53,53,757	2,13,699	41,90,585
	Mehamathur Ancient System	14	.	73,372	108	19,711
	Thadapalli Channel System	15	.	1,66,383	1,622	64,398
	Kalingaroyan Channel System	16	...	1,75,980	1,736	49,454
	Vridhachalam Ancient System	17	...	84,191	2,337	30,893
	Pelandora Ancient System	18	—1,933	6,43,302	1,430	54,073
	Chembambakkam Tank System	19	...	6,51,348	172	38,790
	Marudur Ancient System	20	...	58,721	2,594	94,706
	Pennai River Canals System	21	5,626	57,58,046	3,601	6,54,949
	Arankota Channel System	22	...	1,40,769	351	20,858
	Tirukoyilar Ancient System	23	1,477	3,80,189	2,581	71,101
	Sattrapore Ancient System	24	15,112	10,16,567	3,849	1,51,535
	Palar Ancient System	25	560	23,48,453	2,413	1,55,253
	Cheyyar Ancient System	26	2,686	5,20,489	2,184	81,122
	Cunabum Tank System	27	..	83,985	..	—16,131
	Peiney Ancient System	28	..	2,95,106	373	51,943
	Pennyar System	29	4,577	1,04,26,942	18,058	8,66,238
	Kisina Delta System	30	1,71,844	1,81,17,932	2,08,26.	41,30,414
	Nandiyar Channel System	31		63,231	409	11,183
	Ganjara Minor Rivers System	32	..	2,76,194	87	67,041
	Lower Coleroon Ancient System	33	49,662	31,41,956	11,934	4,24,735
	Diva Pumping System	34	57,786	25,67,786	6,530	2,44,875
	Toludur Reservoir System	35	4,431	23,34,768	859	1,04,166
	Pulavaiam Island Project	36	1,23,974	14,78,663	...	81,484
	Cauvery—Metur Project	37	90,09,018	3,41,57,445	...	...
	Kattalai Scheme	38	83,533	11,74,233	4,736	45,180
	Total		1,00,89,717	11,00,11,265	5,10,809	1,37,00,031
	Carried over		1,00,89,717	11,00,11,265	5,10,809	1,37,00,031

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—*contd.*

DURING 1929-30.		Working Expenses during 1929-30 (for details see Accounts Nos. 1 and 3-A)	EXCLUDING INTEREST.		Interest on Capital at	INCLUDING INTEREST.		Number of Items.
Less—Collection charges in the Civil Department.	TOTAL REVENUE.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-).	Rate per cent on Capital Outlay to end of year.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-).	Rate per cent on Capital Outlay to end of year.	
R	R	R	R		R	R		
02,583	17,84,370	8,60,703	+9,33,607	+13.49	2,70,231	+6,47,350	+9.46	11
7,715	1,53,381	78,472	+74,909	+4.49	56,781	+18,123	+1.69	12
2,07,792	41,93,492	11,61,687	+30,34,805	+19.77	5,51,656	+24,83,149	+16.17	13
982	18,537	6,336	+12,301	+16.76	2,494	+9,807	+13.37	14
3,230	62,800	21,281	+41,519	+24.95	3,566	+33,953	+21.60	15
2,473	48,717	11,611	+37,106	+21.08	5,852	+31,254	+17.66	16
1,514	31,686	15,015	+16,671	+19.80	2,799	+13,872	+17.36	17
2,703	52,800	22,851	+29,949	+4.65	22,109	+7,840	+1.32	18
1,939	37,023	4,696	+32,327	+4.93	21,908	+10,419	+1.60	19
4,738	92,622	6,282	+86,340	+147.03	2,121	+84,219	+143.42	20
31,356	6,26,604	1,04,937	+5,19,737	+9.02	1,92,663	+3,27,074	+5.68	21
1,043	20,101	5,408	+14,753	+10.48	4,681	+10,072	+7.15	22
3,555	70,127	23,811	+46,316	+11.90	13,364	+32,952	+8.46	23
7,576	1,46,803	29,776	+1,17,033	+11.51	33,486	+81,547	+8.02	24
7,712	1,49,954	72,301	+77,653	+3.31	78,598	—945	—0.4	25
3,934	79,222	23,800	+50,522	+9.71	19,165	+31,357	+6.02	26
—306	—15,325	4,309	—19,634	—23.38	2,793	—22,427	—28.70	27
2,595	49,721	18,353	+31,368	+10.63	10,994	+20,374	+6.90	28
39,712	8,44,584	3,30,731	+5,13,853	+4.93	3,49,326	+1,64,517	+1.58	29
2,02,982	41,30,624	11,97,610	+29,33,014	+16.19	6,50,839	+22,76,216	+12.56	30
559	11,033	13,682	—2,649	—4.19	2,136	—4,785	—7.56	31
3,351	63,777	37,251	+26,526	+2.36	9,556	—3,030	—1.09	32
21,137	4,15,432	2,80,858	+1,34,574	+4.09	1,29,409	—835	—0.3	33
8,761	2,42,644	1,45,963	+96,681	+3.76	97,611	—920	—0.3	34
5,205	99,817	15,072	+84,745	+3.63	1,08,649	—23,904	—1.02	35
4,074	77,410	1,511	+75,899	+5.13	76,559	—480	—0.3	36
...	...	...	...	...	15,98,031	—15,98,031	—4.88	37
2,259	47,657	9,730	+37,927	+3.23	61,040	—28,113	—1.97	38
671,602	1,25,39,238	45,37,344	+80,01,892	+8.18	43,94,217	+46,07,645	+4.19	
671,602	1,25,39,238	45,37,344	+80,01,892	...	43,94,247	+46,07,645	...	

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION ended 31st

CLASS OF WORK.	PROVINCES AND CANALS.	Number of Item.	CAPITAL OUTLAY.		REVENUE	
			During 1929-30.	To end of 1929-30.	Direct Receipts (for details see Accounts Nos. 55 and 55-A.).	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No. 54.			
	Brought forward		R 1,00,89,717	R 11,00,11,265	R 5,10,809	R 1,37,00,031
A.—Irrigation Works.	GOVERNMENT OF MADRAS—contd.					
UNPRODUCTIVE—	Kurnool-Cuddapah Canal	39	...	2,33,13,676	8,540	3,26,109
	Barur Tank	40	...	4,19,375	1,995	18,211
	Vallur Anicut	41	...	74,866	286	4,565
	Madras Water Supply and Irrigation System.	42	3,018	16,20,446	41,488	15,882
	Rushikulya System	43	59,824	48,59,184	3,888	2,03,009
	Muniyuru System	44	...	5,71,308	1,300	32,219
	Dondapad Tank	45	...	1,24,786	3	760
	Yerur Tank	46	...	61,741	..	3,416
	Sagiluru System	47	...	4,47,108	55	3,413
	Atmakur Tank	48	...	1,09,951	...	3,010
	Jangamaheśwarapuram Tank	49	...	61,253	...	—273
	Anamasamudram-Beraperu Tank	50	...	71,687	...	—1,873
	Hajipuram Tank	51	...	2,78,774	466	3,483
	Ponnalur Tank	52	...	1,92,975	—22	4,792
	Markapur Tank	53	..	1,24,481	...	1,967
	Nagavalli River System	54	...	16,80,456	435	84,402
	Venkatapuram Tank	55	...	3,72,250	...	365
	Bhavanasi Tank	56	...	2,54,395	10	5,813
	Vellalur Tank	57	...	2,39,192	...	3,519
	Kocheruvu Tank	58	...	1,24,605	...	—379
	Panjapatti Reservoir Project	59	...	3,27,781	124	...
	Siddapur Tank	60	..	7,91,038	...	4,588
	Nagavaram Anicut and Supply Channel	61	...	1,07,294	...	600
	Mopad Reservoir System	62	...	21,93,275	—46	26,818
	Kaniyampalayam Anicut	63	—3,540	1,21,381	4,003	...
	Thippayapalem Project	64	—265	69,842	...	...
	Basavannah Channel	65	1,09,427	4,15,040	...	...
	Total A—Irrigation		1,68,494	3,90,27,680	62,575	7,44,510
			1,02,58,211	14,90,38,925	5,73,384	1,41,44,541
B.—Navigation, etc., Works.	Ganjam-Gopalpur Canal	66	...	1,43,100	6,106	...
UNPRODUCTIVE	Vedaranniyam Canal	67	...	1,32,699	1,093	...
	Buckingham Canal	68	1,516	85,74,333	88,069	...
	Total B—Navigation		1,516	88,50,132	95,288	...
	TOTAL GOVERNMENT OF MADRAS		1,02,59,727	15,78,89,057	6,68,672	1,44,44,541
	Carried over		1,02,59,727	15,78,89,057	6,68,672	1,44,44,541

WATER SUPPLY, IRRIGATION, CANALS, AND DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year 1930—*contd.*

1929-30.	TOTAL REVENUE.	Working Expenses during 1929-30 (for details see Accounts Nos. 36 and 36-A.)	EXCLUDING INTEREST.		Interest on Capital (a).	INCLUDING INTEREST.		Number of Items.
			Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-).	Rate per cent. on Capital Outlay to end of year.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-).	Rate per cent. on Capital Outlay to end of year.	
	R	R	R		R	R		
102	1,35,33,228	45,37,346	+90,01,892		43,94,247	+46,07,645		
95	3,13,354	1,36,869	+1,81,485	+78	7,84,420	-6,02,935	-2.59	39
81	19,323	7,883	+11,442	+2.72	13,945	-2,503	-59	40
28	4,623	743	+3,877	+5.21	2,675	+1,182	+1.59	41
94	56,576	18,276	+38,300	+2.36	35,325	-17,025	-1.05	42
78	1,96,819	1,66,449	+30,370	+62	1,63,738	-1,33,418	-2.74	43
11	31,908	7,482	+24,426	+4.27	19,045	+5,381	+94	44
38	725	40	+685	+54	4,149	-3,464	-2.77	45
71	3,245	49	+3,196	+5.17	2,053	+1,143	+1.85	46
71	3,297	6,390	-3,093	-69	14,867	-17,460	-4.02	47
71	2,859	474	+2,385	+2.17	3,656	-1,271	-1.15	48
4	-259	43	-302	-49	2,038	-2,340	-3.82	49
4	-1,779	319	-2,098	-2.93	2,384	-4,482	-6.25	50
4	3,775	508	+3,269	+1.17	9,270	-6,001	-2.15	51
9	4,530	2,957	+1,573	+31	8,966	-5,393	-2.79	52
3	1,869	6,168	-4,299	-3.45	4,301	-8,600	-6.91	53
1	81,536	13,322	+68,214	+3.76	56,505	+6,409	+38	54
3	351	574	-223	-66	12,919	-13,142	-3.53	55
7	5,532	1,670	+3,862	+1.52	10,022	-6,160	-2.42	56
7	3,368	463	+2,905	+1.21	8,329	-5,424	-2.27	57
7	-360	631	-1,041	-84	4,325	-5,366	-4.31	58
7	124	2,122	-1,998	-61	12,494	-14,492	-4.42	59
7	4,358	908	+3,450	+44	26,389	-22,939	-2.89	60
7	570	22	+548	+51	3,563	-3,020	-2.81	61
7	25,656	14,633	+11,023	+50	84,196	-73,173	-3.34	62
7	4,003	2,458	+1,545	+1.27	6,052	-4,507	-3.71	63
7	...	...	...	...	3,772	-3,772	-5.40	64
7	...	...	...	...	19,422	-19,422	-4.68	65
7	7,71,005	3,96,504	+3,74,501	+76	13,37,195	-9,62,694	-2.47	
7	1,43,10,243	49,33,850	+93,76,393	+6.29	57,31,442	+36,44,951	+2.44	
7	6,106	334	+5,772	+4.03	4,758	+1,014	+71	66
7	1,093	7,492	-6,399	-4.82	4,412	-10,811	-8.15	67
7	88,089	3,25,502	-2,37,413	-2.77	2,88,233	-5,23,646	-6.11	68
7	95,288	3,33,328	-2,38,040	-2.69	2,95,403	-5,33,443	-6.03	
7	1,44,05,531	52,67,178	+91,38,353	+5.78	60,26,845	+31,11,508	+1.97	
7	1,44,05,531	52,67,178	+91,38,353		60,26,845	+31,11,508		

(a) *Vide* footnote on page 193.

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended the 31st

CLASS OF WORK.	PROVINCES AND CANALS.	Number of Items.	CAPITAL OUTLAY.		REVENUE	
			During 1929-30	To end of 1929-30.	Direct Receipts (for details see Accountants Nos. 35 and 35-A.	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No. 34.			
			R	R	R	R
	Brought forward		1,02,59,727	15,78,89,057	6,68,672	1,44,44,541
	GOVERNMENT OF BOMBAY.					
A—Irrigation Works—PRODUCTIVE—	Abhbhar Kacheri Canal	69	...	1,08,430	560	10,318
	Satfrazwah Canal	70	...	1,18,559	2,807	21,714
	Ghar Canal	71	.	6,43,570	19,539	8,30,738
	Great Marak Canal	72	..	4,41,387	5,463	44,575
	Gadikeri Tank	73	...	16,363	...	2,356
	Mavinkop Tank	74	...	30,185	...	1,304
	Stikkur Canal	75	...	14,21,461	3,284	2,22,382
	Unharwah	76	4,199	7,88,010	1,193	2,34,031
	Begari Canal	77	—1,109	24,26,584	51,851	8,48,028
	Desert Canal	78	...	26,74,305	82,015	1,74,607
	Fuleli Canal	79	4,20,331	35,40,690	84,367	4,70,230
	Suttah Canal . (a)	80	...	1,81,886	20	20,687
	Naulakhi Canal	81	...	1,31,640	1,516	1,17,603
	Pinjari Canal	82	.	12,12,044	5,400	2,46,198
	Indus Canal Right Bank	83	.	89,122	423	51,873
	Indus Canal Left Bank	84	...	2,61,894	1,000	98,427
	Sind Canal and Branches	85		8,24,066	5,792	2,67,183
	Rajub Chitti and Garang	86	.	2,82,206	742	88,702
	Canals in Rohri	87	..	1,69,693	4,571	1,56,476
	Western Narn and Pritchard Canal	88	..	22,43,471	22,305	8,80,514
	Phitta Canal	89	...	25,570	500	15,913
	Ghato Mahamudo	90	..	1,06,040	6,731	1,23,369
	Nari Shumali	91	.	15,191	3,965	55,879
	Nasirwah	92	...	45,640	691	63,471
	Indus Canal—other Canals (Fuleli District)	93	...	1,12,485	2,755	55,628
	Dambhro Canal	94	...	50,514	501	34,518
	Marviwah	95	...	9,507	17	17,926
	Taghar Canal	96	...	7,45,055	4,529	51,523
	Dadu Canal . (a)	97	...	28,249	1,191	32,939
	Shahada Channel	98	...	1,00,739	2,100	6,101
	Lloyd Barrage and Canals Construction	99	2,78,60,744	18,83,11,087	...	...
	Garkino Canal	100	...	1,30,970	...	...
			2,82,84,165	15,72,81,913	3,16,551	52,76,504
	Carried over		1,02,59,727	15,78,89,057	6,68,672	1,44,44,541

(a) Transferred from "Unproductive" to "Productive" class during the year.

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—*contd.*

DURING 1929-30.		Working Expenses during 1929-30 (for details see Accounts Nos 38 and 36-A).	EXCLUDING INTEREST.		Interest on Capital (%)	INCLUDING INTEREST.		Number of Items.
Less—Collection charges in the Civil Department.	TOTAL REVENUE.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.	
₹	₹	₹	₹		₹	₹		
7,07,692	1 44,05,531	52,67,178	+ 91,38,353		60,26,845	+ 31,11,508		
584	10,294	9,011	+ 4,283	+ 4.14	5,040	— 757	— 7.3	69
1,337	23,161	23,125	+ 36	+ .03	3,942	— 3,903	— 3.29	70
50,510	8,05,767	2,42,628	+ 5,63,141	+ 87.50	23,298	+ 5,39,843	+ 83.88	71
2,730	47,308	53,570	— 6,262	— 1.42	19,343	— 23,605	— 5.80	72
236	2,110	146	+ 1,974	+ 12.06	544	+ 1,430	+ 8.74	73
150	1,174	146	+ 1,028	+ 3.41	1,004	+ 24	+ .08	74
13,421	2,12,245	1,07,684	+ 1,04,561	+ 7.36	48,398	+ 56,163	+ 3.95	75
13,862	2,21,362	1,07,506	+ 1,13,856	+ 14.45	26,459	+ 87,897	+ 11.09	76
51,216	8,48,663	5,43,119	+ 3,05,544	+ 12.59	31,846	+ 2,23,698	+ 9.21	77
10,558	2,46,724	6,40,940	— 3,94,216	— 14.74	89,593	— 4,83,809	— 18.09	78
30,837	5,23,740	2,11,128	+ 3,12,612	+ 8.83	1,38,794	+ 1,73,808	+ 4.91	79
1,190	19,717	11,236	+ 8,481	+ 4.66	6,205	+ 2,276	+ 1.25	80
7,076	1,12,045	56,750	+ 55,295	+ 42.00	3,019	+ 50,276	+ 38.19	81
14,650	1,37,008	1,45,170	+ 91,838	+ 7.57	54,531	+ 37,307	+ 3.08	82
2,984	40,312	23,357	+ 25,955	+ 29.12	3,897	+ 22,058	+ 24.75	83
5,438	68,999	80,365	+ 8,634	+ 3.29	9,768	— 1,134	— .48	84
15,735	2,57,289	1,30,347	+ 1,26,942	+ 15.40	29,585	+ 97,357	+ 11.81	85
5,235	84,209	16,165	+ 68,044	+ 24.11	10,011	+ 58,033	+ 20.56	86
9,275	1,51,772	1,41,044	+ 10,728	+ 6.32	6,691	+ 4,037	+ 2.39	87
52,884	8,49,935	3,07,042	+ 5,42,893	+ 24.20	80,526	+ 4,62,867	+ 20.60	88
932	15,511	7,088	+ 8,443	+ 33.02	871	+ 7,572	+ 29.60	89
7,511	1,22,589	1,01,210	+ 21,379	+ 20.16	3,791	+ 17,588	+ 16.58	90
3,555	56,489	41,410	+ 15,079	+ 99.26	605	+ 14,474	+ 95.25	91
3,696	60,469	28,972	+ 31,497	+ 69.01	1,711	+ 29,786	+ 65.28	92
3,400	54,974	47,423	+ 7,551	+ 6.71	4,581	+ 2,970	+ 2.64	93
2,063	32,956	27,242	+ 5,714	+ 11.31	1,729	+ 3,985	+ 7.89	94
1,026	16,917	7,904	+ 9,013	+ 94.80	316	+ 8,697	+ 91.48	95
4,985	31,167	45,079	+ 36,088	+ 4.84	35,154	+ 934	+ .13	96
1,945	32,184	20,997	+ 11,187	+ 39.60	938	+ 10,249	+ 36.28	97
652	7,549	8,664	— 1,115	— 1.10	4,143	— 5,258	— 5.21	98
...	...	...	...	...	(b) 21,88,970	— 21,88,970	— 1.58	99
...	...	...	...	...	6,968	— 6,968	— 5.32	100
3,19,453	52,78,602	31 83,456	+ 20,90,146	...	28,94,221	— 8,04,075	...	
7,07 692	1,44,05,531	52,67,178	+ 91,38,353	...	60,26,845	+ 31,11,508	...	

(a) *Vide* footnote on page 193.

(b) The interest charged to this Project during 1929-30 is Rs. 62,59,801, of which Rs. 40,70,881 has been charged to Capital.

C. and CC.—Irrigation, etc.

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION ended the 31st

CLASS OF WORK.	PROVINCES AND CANALS.	Number of items.	CAPITAL OUTLAY.		REVENUE	
			During 1929-30.	To end of 1929-30.	Direct Receipts (for details see Accounts Nos. 35 and 35-A.).	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No. 34.			
			R	R	R	R
	Brought forward		1,02,59,727	15,78,89,057	6,68,672	1,44,44,541
			2,82,84,165	15,72,81,918	3,16,551	52,76,504
A.—Irrigation Works— UNPRODUCTIVE	GOVERNMENT OF BOMBAY—contd.					
	Kasurdi Tank	101	.	40,812	1,301	...
	Chikhli Canal	102	..	53,803	1,642	...
	Hathmati and Kharicut Canal. . . .	103	..	12,43,648	45,008	...
	Dambal Tank	104	.	60,847	1,187	916
	Medleri Tank	105	...	78,354	930	...
	Hartala Tank	106	...	47,948	1,261	...
	Mhaswa Tank	107	..	1,28,781	1,838	...
	Madag Tank	108	...	1,61,248	2,144	...
	Asundi Tank	109	.	60,741	388	626
	Ekruk Tank	110	..	12,28,117	1,51,946	...
	Muchkundi Tank	111	...	1,40,217	164	...
	Bhadalwadi Tank	112	...	2,13,115	1,180	...
	Bhatodi Tank	113	..	3,52,685	6,116	2,344
	Koregaon Tank	114	..	37,923	2,520	...
	Tushna Canal	115	..	8,98,163	57,329	...
	Upper Man River Works	116		4,15,835	5,689	..
	Maini Tank	117	..	4,70,539	9,726	...
	Ashti Tank	118	...	7,62,493	23,878	..
	Bewari Canal	119	...	56,771	4,326	..
	Shirsuphal Tank	120	...	2,12,199	5,082	.
	Lower Panjhra River Works	121	..	4,45,352	15,236	8,954
	Yela River Irrigation Works	122	...	7,35,672	22,923	...
	Parasul Tank	123	...	2,08,007	8,759	...
	Mutha Canal, including Matoba Tank .	124	3,016	62,59,374	4,37,700	73
	Gokak Canal, 1st Section	125	503	13,83,132	62,912	..
	Eastern Nera Works	126	1,44,602	85,31,277	32,360	2,09,290
	Mhaswad Tank	127	...	20,01,553	52,751	...
	Samrao Canal	128	1,27,738	98,30,357	49,424	4,05,862
			2,75,859	3,60,64,993	10,05,670	6,28,125
	Carried over		2,82,84,165	15,72,81,918	3,16,551	52,76,504
			1,02,59,727	15,78,89,057	6,68,672	1,44,44,541

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—*contd.*

DURING 1929-30.		Working Capital Account, 1929-30, for the year ending March 31, 1930.	EXCLUDING INTEREST.			INCLUDING INTEREST.		Number of Items.
Item—Classification of Capital Expenditure.	TOTAL EXPENDITURE		Surplus of Revenue over Expenditure + or - of Expenditure over Revenue (-).	Rate per cent. on Capital Outlay to end of year.	Interest on Capital a/c.	Surplus of Revenue over Expenditure + or - of Expenditure over Revenue (-).	Rate per cent. on Capital Outlay to end of year.	
R	R	R	R		R	R		
7,07,682	1,41,07,531	52,07,178	+91,38,353		60,22,845	+31,11,505		
3,19,453	52,73,002	31,83,454	+20,90,140	..	23,04,221	-8,04,075	..	
6	1,105	1,165	+20	+07	1,237	-1,327	-325	101
28	1,414	1,736	-122	-23	1,789	-1,011	-353	102
715	41,240	41,119	+1,161	+25	41,407	-38,248	-306	103
101	1,420	580	+1,419	+233	2,023	-604	-90	104
19	914	1,010	-96	-12	2,605	-2,701	-245	105
11	1,250	1,010	+240	+50	1,594	-1,354	-282	106
16	1,822	1,240	+473	+37	4,282	-3,830	-296	107
55	2,089	1,860	+229	+11	5,362	-5,133	-318	108
76	908	1,155	-157	-26	2,020	-2,177	-358	109
2,829	1,49,077	17,651	+1,31,426	+1070	40,837	+40,589	+738	110
5	151	1,652	-1,493	-106	4,663	-6,156	-439	111
13	1,167	4,074	-2,867	-135	7,087	-9,954	-467	112
308	8,152	6,527	+1,625	+46	11,727	-10,102	-286	113
50	2,470	2,164	+306	+81	1,261	-955	-262	114
629	56,700	16,818	+40,082	+446	29,970	+10,112	+113	115
113	5,571	7,673	-2,097	-50	13,827	-15,924	-383	116
151	9,575	6,042	+3,533	+75	15,815	-12,282	-261	117
416	23,462	8,008	+15,354	+202	25,463	-10,039	-132	118
79	4,247	3,602	+645	+114	1,858	-1,243	-219	119
93	4,950	6,123	-1,123	-53	7,056	-8,189	-386	120
1,702	22,458	4,937	+17,521	+303	14,810	+2,711	+61	121
408	22,517	21,735	+780	+11	24,784	-24,004	-320	122
169	8,590	1,553	+7,037	+338	6,917	+120	+06	123
5,744	4,32,010	1,28,278	+3,03,741	+485	(b)2,08,080	+95,661	+153	124
1371	61,541	16,437	+45,104	+326	47,602	-2,498	-19	125
12,721	2,28,503	3,58,192	-1,29,156	-151	3,16,098	-4,45,594	-522	126
826	51,915	15,962	+35,953	+179	66,698	-30,735	-153	127
9,864	4,45,422	6,37,888	-1,92,266	-196	3,48,236	-5,40,602	-500	128
38,21	15,95,222	13,59,500	+2,70,272	..	12,57,348	-9,76,073	..	
3,19,453	52,73,002	31,83,454	+20,90,140	..	23,04,221	-8,04,075	..	
7,07,682	1,41,07,531	52,07,178	+91,38,353	..	60,22,845	31,11,505	..	

(a) *See footnote on page 193.*

(b) In the calculation of this figure, a sum of Rs. 3,60,325 credited to the capital account of the Mutha Canal Project in 1918-19, on account of the separation of Poona Water Works, has been taken in reduction of the capital outlay to end of 1918-19, as the credits really relate to expenditure incurred during that period.

C. and CO.—Irrigation, etc.

F R

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended the 31st

CLASS OF WORK	PROVINCES AND CANALS	Number of Item.	CAPITAL OUTLAY.		REVENUE	
			During 1929-30.	To end of 1930-30.	Direct Receipts (for details see Accounts Nos. 35 and 35-A.)	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No. 34.			
			R	R	R	R
			1,02,59,727	15,78,80,057	6,68,672	1,44,44,541
	Brought forward		2,82,84,165	15,72,81,913	3,16,551	52,76,504
	GOVERNMENT OF BOMBAY—contd.		2,76,859	3,60,64,993	10,05,620	6,28,125
A.—Irrigation Works— UNPRODUCTIVE— contd.	Jamda Canal	129	...	10,01,146	11,043	...
	Pathri Tank	130	...	6,27,825	13,759	...
	Victoria Tank	131	—4,366	58,151	...	...
	Badhihal Tank	132	—210	4,93,241	...	...
	Nira Left Bank Canal and Shetphal Tank.	133	6,14,739	1,23,22,127	8,14,907	...
	Hasanaliwah Canal	134	...	2,96,463	1,758	33,031
	Mad Canal	135	—73	26,14,111	6,214	1,44,157
	Nasrat Canal	136	...	18,26,179	1,430	1,52,149
	Kadwa River Works	137	..	9,73,359	45,163	594
	Wangoli Tank	138	..	2,42,512	9,756	...
	Tianza Nagrama Tank	139	...	2,38,032	1,561	...
	Savli Tank	140	...	2,34,179	6,571	...
	Chankapur Tank	141	...	19,87,839	43,638	...
	Sahiat Tank	142	...	1,58,452	4,991	..
	Suki River	143	..	15,139	...	...
	Godavari Canal	144	13,909	98,24,131	5,21,040	...
	Futela Tank	145	...	1,07,356	497	...
	Seharwah Canal	146	...	25,830	...	...
	Kalri Canal	147	...	98,514	737	44,889
	Dharma Canal	148	...	95,509	2,583	—2,392
	Mahwah Canal	149	25,323	14,38,459	3,867	98,142
	Gokak Canal Survey	150	...	98,859	...	..
	Nira Right Bank Canal	151	11,14,474	3,74,89,874	1,25,843	...
	Pravara River Works	152	—420	1,44,94,118	4,75,022	76
	Gokak Canal Second Section	153	...	1,76,306	...	...
	Naulakhi (abandoned Project).	154	...	5,111	...	...
			20,39,235	12,30,07,815	30,93,996	10,98,771
	TOTAL GOVERNMENT OF BOMBAY		3,03,23,400	28,02,89,728	34,10,547	68,75,275
	Carried over		4,05,83,127	48,81,78,785	40,79,219	2,08,19,816

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—*contd.*

DURING 1929-30.		Working Expenses during 1929-30 (for details see Accounts Nos 36 and 36-A.)	EXCLUDING INTEREST.		Interest on Capital (a)	INCLUDING INTEREST.		Number of Items.
Less—Collection charges in the Civil Department.	TOTAL REVENUE.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.	
₹	₹	₹	₹		₹	₹		
7,07,682	1,44,05,531	52,67,178	+91,38,353		60,26,845	+31,11,508	...	
3,19,453	52,73,602	31,83,458	+20,90,146	...	28,94,221	—8,04,075	...	
39,523	15,95,222	13,15,950	+2,79,272	...	12,55,348	—9,76,076	...	
97	10,946	12,106	—1,160	—11	33,489	—34,649	—3·46	129
220	13,589	5,185	+8,354	+1·33	20,876	—12,522	—1·99	130
...	...	...	...	...	2,121	—2,121	—3·64	131
...	...	...	...	...	16,451	—16,451	—3·34	132
16,032	7,98,825	2,99,178	+4,99,647	+4·05	5,17,567	—17,920	—1·14	133
1,999	32,790	36,750	—3,960	—1·33	9,989	—13,949	—4·70	134
8,451	1,41,920	2,00,734	—58,814	—2·25	87,674	—1,46,488	—5·60	135
8,343	1,45,236	1,61,783	—16,547	—90	61,018	—77,565	—4·25	136
842	44,915	37,240	+7,675	+70	32,398	—24,723	—2·54	137
169	9,587	6,582	+3,005	+1·24	8,135	—5,180	—2·11	138
2	1,559	1,914	—355	—15	7,915	—8,270	—3·47	139
101	6,470	7,408	—938	—40	7,787	—8,723	—3·72	140
850	42,788	59,417	—16,629	—84	69,028	—85,657	—4·31	141
78	4,913	4,194	+719	+45	5,269	—4,550	—2·87	142
...	...	...	...	...	503	—503	—3·32	143
10,130	5,10,866	3,36,796	+1,74,070	+1·77	3,32,348	—1,58,278	—1·61	144
9	478	1,239	—781	—78	8,570	—4,351	—4·05	145
...	...	...	...	...	1,374	—1,374	—5·32	146
2,683	42,943	58,014	—15,071	—15·70	3,954	—19,025	—19·31	147
—157	343	2,132	—1,784	—1·57	3,375	—5,159	—5·40	148
5,848	96,161	1,25,440	—29,279	—2·63	48,303	—77,582	—5·39	149
...	...	...	...	...	5,259	—5,259	—5·32	150
863	1,22,980	2,43,983	—1,21,003	—32	17,50,587	—18,71,590	—4·90	151
9,413	4,65,685	2,97,521	+1,68,164	+1·16	6,21,049	—4,52,876	—3·12	152
...	...	...	...	...	5,863	—5,863	—3·32	153
...	...	...	...	...	170	—170	—3·33	154
1,04,596	40,88,171	32,13,586	+8,74,585	+71	49,11,411	—40,36,826	—3·28	
4,24,049	93,61,773	63,97,042	+29,64,731	+1·06	78,05,632	—48,40,961	—1·72	
11,81,731	2,37,67,304	1,16,64,220	+1,21,03,084	...	1,38,32,477	—17,20,393	..	

(a) *Vide* footnote on page 193.

C. and CC.—Irrigation, etc.

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended the 31st

CLASS OF WORK.	PROVINCES AND CANALS	Number of Item	CAPITAL OUTLAY.		REVENUE	
			During 19-20.	To end of 19-20.	Tract Revenue (for details see Accounts Nos. 75 and 85-A.)	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No. 64	For details see Account No. 64		
			R	R	R	R
Brought forward			4,03,81,127	43,81,78,735	40,70,919	2,08,10,816
GOVERNMENT OF BENGAL						
PRODUCTIVE	Demodar Canal	155	18,80,910	40,80,733	...	...
	Bakreswar Irrigation Scheme	156	1,55,591	2,41,050	...	...
	TOTAL		20,36,501	41,21,783	..	...
UNPRODUCTIVE	Midnapore Canal	157	.	83,08,728	2,0,927	...
	Total A—Irrigation		20,36,501	1,27,31,511	2,30,907	..
B.—Navigation, etc., Works—						
PRODUCTIVE	Grand Trunk Canal	158	—410	13,80,718	.	...
UNPRODUCTIVE	Hijuli Tidal Canal	159	.	25,50,805	67,608	...
	Calcutta and Eastern Canals	160	...	65,60,461	4,07,400	..
	Sunderban Steamer Route	161	—45,468	18,16,141	61,750	..
	Madariapur Bheel Route	162	2,87,070	81,39,849	5,11,221	...
	Dredger "Ronald-Jay"	163	—52,055	52,78,061	...	..
	Purchase of Dredgers	164	—10,056	60,46,740	.	..
	Dredging Bidyadhari River	165	.	7,92,576	...	...
	TOTAL		1,78,491	3,15,81,711	9,21,039	...
	TOTAL B—NAVIGATION, EMBANKMENT, ETC.		1,78,081	3,29,75,402	9,21,039	...
	TOTAL GOVERNMENT OF BENGAL		22,14,582	4,57,08,073	11,51,906	...
GOVERNMENT OF UNITED PROVINCES						
A.—Irrigation Works—						
PRODUCTIVE	Ganges Canal	166	86,01,684	4,96,11,515	65,29,123	14,62,600
	Lower Ganges Canal	167	21,412	3,91,04,320	40,93,423	7,60,872
	Eastern Jumna Canal	168	—18,308	56,60,742	27,19,215	3,45,957
	Agra Canal	169	16,081	1,15,19,126	13,12,325	37,700
	Rohilkhand Canal	170	15,190	21,26,055	4,38,059	59,370
	Dun Canal	171	11,937	26,12,902	1,93,115	24,980
	Bijnor Canal	172	...	5,57,532	77,041	14,984
	Garni Canal	173	9,819	8,81,634	52,081	...
	Sarda Canal	174	69,48,193	9,07,09,243	13,12,246	...
			1,86,06,008	20,28,51,420	1,67,42,660	27,04,502
	Carried over		4,27,97,709	48,38,85,753	52,31,185	2,08,10,816

EMBANKMENT AND DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—*contd.*

DURING 1929-30.		Working Expenses during 1929-30 (for details see Accounts Nos. 70 and 76-A.)	EXCLUDING INTEREST.		Interest on Capital (a)	INCLUDING INTEREST.		Number of Acres
Trees—Collection charges in the Civil Department.	TOTAL REVENUE.		Surplus of Revenue over Expenditure (—) or of Expenditure over Revenue (+)	Rate per cent on Capital Outstanding to end of year		Surplus of Revenue over Expenditure (—) or of Expenditure over Revenue (+).	Rate per cent on Capital Outstanding to end of year	
R	R	R	R		R	R		
11,31,731	2,37,67,304	1,16,42,220	+1,21,03,084	..	1,38,32,477	-17,29,523	...	
..	..	..	...	...	(b)...	...	...	155
...	..	..	...	...	15,320	-15,320	-4.48	156
..	..	..	...	...	15,320	-15,320	-35	
..	2,30,927	2,34,805	-3,878	-04	2,76,15	-2,80,031	-8.37	157
...	2,30,927	2,34,805	-3,878	-03	2,01,546	-2,05,424	-2.32	
...	..	..	...	...	79,230	-79,230	-5.70	158
...	67,68	1,02,707	-33,039	-1.41	84,820	-1,20,859	-4.74	159
...	447,460	6,27,559	-1,80,150	-2.68	2,18,907	-3,82,038	-3.57	160
...	64,750	1,00,618	-35,868	-1.97	65,239	-1,01,107	-5.37	161
...	3,41,221	5,33,553	-1,92,337	-2.36	7,07,874	-5,60,231	-6.88	162
...	..	70,832	-70,832	-1.32	3,12,419	-3,83,351	-7.12	163
..	..	53,381	-53,381	-38	3,49,793	-4,23,174	-6.67	164
...	...	...	...	..	73,151	-73,151	-7.97	165
...	9,21,030	14,89,655	-5,68,615	-1.80	14,52,255	-20,20,879	-6.40	
...	9,21,039	14,89,655	-5,68,616	-1.72	15,31,422	-21,00,073	-6.37	
...	11,51,966	17,24,160	-5,72,494	-1.25	18,23,003	-21,95,502	-5.24	
...	80,01,735	22,10,292	+57,91,343	+11.67	17,54,636	+40,38,707	+8.14	166
...	48,60,300	17,70,607	+30,89,693	+7.89	13,06,443	+17,83,250	+4.56	167
...	80,65,172	7,01,503	+23,63,669	+41.76	2,07,599	+21,56,070	+18.03	168
...	13,50,055	5,25,523	+8,24,527	+7.16	3,84,543	+4,33,979	+3.82	169
...	4,97,429	2,47,521	+2,49,908	+11.75	1,02,700	+1,47,208	+6.92	170
...	2,18,125	1,25,285	+92,840	+3.55	1,15,227	-22,357	-5.86	171
...	92,01	43,691	+48,324	+7.77	23,725	+10,809	+3.51	172
...	52,034	10,529	+32,555	+3.66	32,586	—	—	173
...	13,12,246	12,35,739	+76,507	+0.08	48,66,361	-45,00,854	-5.05	174
...	1,94,49,171	68,85,795	+1,25,63,376	+6.19	85,93,525	+39,69,551	+1.93	
11,31,731	2,40,19,270	1,33,82,680	+1,15,20,590		1,53,55,485	-41,24,895	...	

(a) Vide footnote on page 193.

(b) The interest on this project during 1929-30, has been charged to capital.

C. and CC.—Irrigation, etc.

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended the 31st

CLASS OF WORK	PROVINCES AND CANALS.	Number of Item.	CAPITAL OUTLAY.		REVENUE	
			During 1929-30.	To end of 1929-30.	Direct Receipts (for details see Accounts Nos. 35 and 35-A).	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No. 34.			
			R	R	R	R
	Brought forward		4,27,97,709	48,38,85,758	52,81,185	2,08,19,816
			1,36,06,608	20,28,51,439	1,67,42,669	27,06,502
	GOVERNMENT OF UNITED PROVINCES— <i>contd.</i>					
A.—Irrigation Works— <i>contd.</i>						
UNPRODUCTIVE	Bstwa Canal	175	5,192	31,51,845	5,24,021	2,860
	Ken Canal	176	—7,475	58,61,527	2,44,497	...
	Dhasan Canal	177	—3,217	48,68,280	1,05,690	1,592
	Ghaggar Canal	178	4,249	40,52,196	94,087	...
	Pahuj and Garhman Canals	179	—1,489	8,02,171	22,785	826
	Lakes and Tanks in Jhansi District	180	3,150	1,98,535	10,309	1,415
	Majhgawan Tank	181	...	4,16,475	13,546	...
	Lakes and Tanks in Hamirpur District	182	...	1,55,180	6,000	1,763
	Tanks in Banda District	183	...	5,23,315	7,944	...
	Seoni Lakes	184	...	1,81,572	7,607	...
	Sukhia Canal	185	...	2,23,464	1,787	...
	Ghori Nadi Scheme	186	...	4,09,927	3,576	...
	Kitham Reservoir	187	...	2,36,390	1,180	...
	Barwar Lake and Canal	188	22,082	7,50,852	2,489	...
	Bela Sagar Lake	189	1,32,358	5,47,271	74	...
	Jaiwanti Tank	190	74	9,67,367	144	...
	Kamalpara Tank	191	79,293	3,30,608	40	...
	Raipura Tank	192	16	3,64,232	1,629	...
	Batkbara Tank	193	24,580	3,35,891	...	...
	Aunihar Tank and Canal	194	33,082	4,45,316	...	...
	Undelkhand Irrigation Survey	195	...	1,58,274	...	...
	Belan Canal	196	...	33,315	...	...
			2,90,895	3,00,14,008	10,47,360	8,456
	TOTAL GOVERNMENT OF UNITED PROVINCES		1,38,97,508	23,28,65,442	1,77,90,029	27,14,958
	Carried over		5,66,95,212	71,67,51,200	2,30,21,214	2,35,34,774

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—*contd.*

DURING 1929-30.		Working Expenses during 1929-30 (for details see Accounts Nos. 36 and 36-A).	EXCLUDING INTEREST.		Interest on Capital <i>at</i>	INCLUDING INTEREST		Number of Items.
Less—Collection charges in the Canal Department.	TOTAL REVENUE.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.		Surplus of Revenue over Expenditure (+ or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.	
R	R	R	R		R	R		
11,51,731	2,49,19,270	1,33,88,680	+1,15,80,590	.	1,56,55,485	—11,24,895	...	
...	1,94,49,171	68,85,795	+1,25,83,376	+ 6·19	85,93,825	+ 89,09,551	+1·90	
...	5,26,881	3,21,481	+2,05,400	+2·32	2,74,892	— 68,992	— 84	175
...	2,44,497	2,53,799	— 9,302	— 16	1,95,703	—2,05,008	—3·30	176
...	1,07,282	1,56,774	—49,492	—1·02	1,64,850	—2,13,551	—4·39	177
...	94,037	1,21,805	—27,768	— 63	1,48,670	—1,76,488	—4·35	178
...	23,611	21,206	+2,405	+·30	26,624	— 24,219	—3·02	179
...	11,724	28,438	—16,714	—8·42	6,871	—23,555	—11·88	180
...	13,546	14,063	— 517	— 12	14,808	—15,325	—3·68	181
...	7,769	13,409	—5,640	—3·63	8,041	—13,681	—8·62	182
...	7,944	8,568	— 624	—·12	20,829	—21,453	— 4·10	183
...	7,607	10,303	—2,896	—1·59	6,736	— 9,632	—5·30	184
...	1,787	16,438	—14,651	—6·55	7,800	—22,511	—10·07	185
...	3,575	13,425	— 9,850	—2·40	14,049	—23,590	—5·83	186
...	1,180	3,087	—1,907	— 81	12,984	—14,891	—6·30	187
...	2,489	7,649	— 5,160	— 68	35,107	—40,267	—5·36	188
...	74	1,885	—1,811	— 33	26,666	—28,477	—5·20	189
...	144	8,559	—8,715	—·90	53,257	— 61,972	—6·46	190
...	40	...	+40	+·01	16,128	—16,088	—4·87	191
...	1,629	7,817	—6,188	—1·70	20,147	—26,335	—7·28	192
...	.	...	...	...	15,704	—15,704	—4·67	193
...	..	...	...	...	23,590	—23,590	—5·27	194
...	...	...	...	...	5,263	— 5,263	—3·32	195
...	...	...	...	...	1,108	—1,108	—3·32	196
...	10,55,816	10,09,206	+46,610	+·15	10,98,699	—10,52,289	— 3·50	
...	2,05,04,987	78,95,001	+1,26,09,986	+5·41	96,92,724	+29,17,262	+1·25	
11,51,731	4,54,24,267	2,12,83,681	+2,41,40,576	...	2,53,48,209	—12,07,633	...	

(a) *Vide* footnote on page 193.

C. and CC.—Irrigation, etc.

No. 22.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION ended the 31st

CLASS OF WORK	LOCATIONS AND CANALS	Number of Item.	CAPITAL OUTLAY.		REVENUE	
			During 1923-24.	To end of 1924-25.	Net Receipts for details see Accounts Nos. 1 and 2-A)	Irrigation and Navigation in the Civil Department
			R	R	R	R
	Brought forward		5,66,95,212	71,67,71,200	2,30,21,214	2,35,31,774
A.—Irrigation Works—	GOVERNMENT OF PUNJAB.					
Produce	Upper Bari Doab Canal	197	59,522	2,09,23,421	55,11,623	8,79,504
	Western Jumna Canal	198	26,623	1,80,71,220	41,68,421	2,10,325
	Sutlej Canal	199	—826	12,97,759	3,51,615	3,52,792
	Shind Canal	200	—6,253	2,51,27,043	54,68,589	1,63,270
	Central Workshops (Commercial Account) (a)	201	—2,898	5,77,579	7,824	...
	Chenab Inundation Canal	202	.	11,62,263	2,18,928	3,25,694
	Lower Chenab Canal	203	3,97,931	3,73,98,235	1,24,00,163	93,85,096
	Lower Jhelum Canal	204	3,02,818	1,83,35,973	34,09,730	16,70,394
	Upper Chenab Canal	205	—5,881	3,62,26,782	33,46,473	6,76,378
	Upper Jhelum Canal	206	20,030	4,31,50,428	15,89,057	7,71,190
	Lower Bari Doab Canal	207	1,23,548	2,19,10,958	52,58,573	30,50,631
	Sutlej Valley Project	208	66,51,924	8,99,81,724	32,00,774	16,84,277
			75,90,028	31,49,61,260	4,50,21,698	1,91,39,801
	Inland Inundation Canal	209	9,853	32,84,889	1,09,930	4,71,002
	Shofter Canals	210		2,15,800	78,112	24,121
	Mazrafaigarh Inundation Canal (b)	211	35,700	19,84,415	1,58,479	2,99,033
	Chenab Canal	212		3,77,249	5,270	4,346
			45,553	58,62,350	3,59,000	7,99,152
	LOCAL GOVERNMENT OF PUNJAB		76,95,521	32,08,26,619	4,53,73,698	1,99,8,953
A.—Irrigation Works—	GOVERNMENT OF BURMA					
Produce	Shwetharying Canal	213	...	6,72,503	2,643	97,024
	Yan Canals	214	—2,765	11,68,455	3,633	1,35,691
	Nwadet Canal System	215	...	8,37,229	1,713	1,11,149
	Ngprauing Canal System	216	.	1,28,623	193	12,766
	Hindwe Canal System	217	.	1,80,473	1,420	39,632
	Yalve and Tamok Canal System	218	...	2,04,356	1,108	61,767
	Maw Canal System	219	47,314	8,31,168	4,218	1,74,873
	Finda Canal System	220	86,536	8,27,165	592	71,761
	Nethlwe Canal System	221	...	2,10,909	522	28,000
	Kyime Canal System	222	...	4,62,567	2,700	1,33,066
			1,31,125	53,98,990	10,851	9,08,639
	Carried over		6,43,20,793	1,03,77,77,819	6,83,04,912	4,24,73,777

a) A new system of accounts based on commercial principles has been introduced in the Central workshop from 1st March 1920. The method of accounting applicable to Government Commercial Undertakings has, not, however, been applied to this concern upto 31st March 1920.

(b) Transferred from "Productive" to "Unproductive" class during the year.

WORKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year 1930—*contd.*

1929-30.		Working Expenses during 1929-30 (for details see Accounts Nos. 36 and 36-A)	EXCLUDING INTEREST.		INCLUDING INTEREST.		Number of Item.
1929-30.	TOTAL REVENUE.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—)	Rate per cent. on Capital Outlay to end of year	Interest on Capital (a)	Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—)	
	R	R	R		R	R	
31	4,54,24,257	2,12,88,681	+2,41,10,576		2,53,48,509	—12,07,633	
	63,01,220	18,43,897	+45,47,323	+21.73	7,05,805	+38,41,518	+18.36 197
	48,87,746	18,62,759	+25,24,987	+13.97	6,20,562	+19,04,425	+10.54 198
	7,10,437	1,30,524	+5,79,913	+44.69	43,253	+5,36,658	+41.35 199
	36,33,859	15,38,262	+40,93,597	+16.30	8,49,821	+32,45,776	+12.91 200
	7,824	..	+7,824	+1.35	...	+7,824	+1.35 201
	5,74,622	2,15,216	+3,59,406	+30.92	40,528	+3,18,878	+27.43 202
	2,18,45,239	52,24,178	+1,66,21,081	+44.44	13,46,671	+1,52,74,410	+40.34 203
	50,80,124	34,90,553	+15,89,571	+8.44	6,81,727	+9,07,844	+4.82 204
	40,22,771	23,40,630	+16,82,141	+4.64	12,45,948	+4,36,193	+1.20 205
	23,63,247	17,60,328	+5,76,919	+1.33	14,50,653	—8,73,734	—2.01 206
	84,09,400	18,85,670	+64,23,739	+29.31	7,30,827	+56,92,912	+25.98 207
	48,34,981	40,40,225	+7,94,756	+8.8	46,86,250	—38,91,494	—4.32 208
	6,41,61,400	2,43,58,242	+3,98,03,257	+12.63	1,24,02,047	+2,74,01,210	+8.69 209
	5,81,441	8,51,215	—2,69,774	—8.21	1,16,029	—3,85,803	—11.74 210
	1,02,533	2,05,510	—1,02,977	—47.71	7,358	—1,10,335	—51.13 211
	4,57,562	8,48,076	—3,90,514	—19.68	75,703	—4,66,220	—23.49 212
	9,416	20,245	—19,629	—5.20	12,764	—32,393	—8.53 213
	11,51,152	19,34,046	—7,82,894	—13.35	2,11,857	—9,94,751	—16.96 214
	6,53,12,651	2,62,92,258	+3,90,20,393	+12.16	1,26,13,904	+2,64,06,459	+8.23 215
	99,667	33,767	+65,900	+9.80	22,689	+43,211	+6.43 216
	1,39,524	87,712	—51,812	+4.43	43,442	+8,370	+7.2 217
	1,15,862	2,18,337	—1,02,475	—12.24	28,890	—1,31,335	—15.69 218
	12,964	1,78,361	—1,65,397	—123.59	4,295	—1,69,692	—131.93 219
	41,052	16,819	+24,233	+12.79	6,419	+17,814	+9.40 220
	92,415	1,35,870	—43,455	—21.26	7,239	—50,194	—24.81 221
	1,79,191	1,00,514	+78,677	+9.47	32,971	+45,706	+5.50 222
	71,593	56,054	+15,539	+1.91	33,094	—17,255	—2.09 223
	36,529	18,912	+17,617	+8.07	7,365	+10,252	+4.69 224
	1,36,396	47,852	+88,544	+19.14	18,419	+72,125	+15.59 225
	9,25,493	8,94,198	+31,295		2,02,823	—1,71,528	
31	11,07,86,908	4,75,75,969	+6,31,60,939		3,79,62,113	+2,51,88,826	

(a) See footnote on page 183.

No. 33.—STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION, ended the 31st

CLASS OF WORK.	PROVINCES AND CANALS.	Number of Item	CAPITAL OUTLAY.		REVENUE	
			During 1929-30.	To end of 1929-30.	Direct Receipts (for details see Accounts Nos. 85 and 85-A.)	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No. 84			
			R	R	R	R
A.—Irrigation Works—contd.	Brought forward	{	6,48,20,798	1,08,75,77,819	8,83,94,012	4,34,73,727
PRODUCTIVE—contd.	GOVERNMENT OF BURMA—contd.		1,81,125	55,89,890	18,854	9,06,639
	Htongyi Canal System	223	...	89,918	1,267	8,890
	Meiktila Lake	224	...	9,09,080	1,147	69,259
	Shwebo Canal	225	2,86,563	67,61,182	24,631	8,64,411
	Mon Canal	226	1,28,907	66,60,555	10,681	3,57,448
			5,45,995	1,99,60,575	56,580	22,06,147
UNPRODUCTIVE	Nyaungyan-Minhla Tank	227	...	15,07,206	3,579	47,074
	Kyankse Tank	228	...	5,71,047	1,362	18,012
	Salin Canals	229	3,44,279	10,59,679	13,077	72,901
	Mandalay Canal	230	225	57,58,927	13,484	4,45,806
	Ye-u Canal	231	51,953	59,01,677	8,221	2,75,792
	Paunlaung River Improvement	232	38,593	12,14,423	...	...
	TOTAL A—IRRIGATION	...	4,35,050	11,60,09,950	39,723	8,59,584
B.—Navigation etc., Works—PRODUCTIVE	Ma-ubin Island Embankment	233	9,81,045	3,59,70,534	96,303	1,65,781
	Irrawaddy Embankments	234	1,43,140	12,47,574	2,356	3,39,566
	Thongwa Island Embankment	235	54,858	41,23,820	12,868	12,50,404
	Twante Canal	236	...	2,22,594	792	75,891
	Eia Embankment	237	24,953	51,62,493	5,20,996	...
	Tamatakaw Sea Wall	238	...	43,153	...	4,993
	Investments in Government Commercial Undertakings (b)	239	9,056	1,13,538	...	9,965
			—93,871	38,18,295	1,10,681	...
UNPRODUCTIVE	Pegu Sittang Canal	240	1,88,145	1,47,31,467	6,47,693	16,80,819
	Paghine Embankment	241	...	73,35,859	2,00,921	71,064
	Pegu River Embankment	242	...	7,865	3,929	1,72,059
	Zwebat Moyingyi Embankment	243	...	80,192	147	11,619
	Sittang Embankment	244	14,775	3,25,947	16,494	1,718
	Yandoon Island Embankment	245	18,853	10,35,738	845	82,124
	River Training works in Pyuntaza Plain	246	5,185	13,10,269	800	86,461
	Mokamu Drainage Scheme	247	68,952	19,10,419	2,104	1,35,889
	Diversion of the Delanun and Pagaing Chaungs	248	56,404	1,86,911	...	...
			—1,51,803	1,79,514	...	...
	TOTAL B—NAVIGATION		11,831	1,23,72,214	2,25,240	5,60,934
	TOTAL GOVERNMENT OF BURMA		1,50,006	2,71,03,681	8,72,933	22,41,753
	Carried over		11,31,051	6,30,74,215	9,69,236	53,07,484
			6,54,51,844	1,10,06,52,094	6,93,64,148	4,87,81,211

(b) This head represents investment by the Government of Burma in the Public Works Dredger Division to which the system of accounts applicable to Government Commercial Undertakings has been extended from 1st April 1925; vide paragraph 1 of the Introductory Note on page xi Rs. 1,10,681 shown against this account under "Direct Receipts" represents recoveries of indirect charges from the undertakings and Rs. 7,08,362 shown under "Working Expenses" represents loss on the undertakings during 1929-30.

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—*contd.*

DURING 1929-30.		Working Expenses during 1929-30 (for details see Accounts Nos. 36 and 36-A).	EXCLUDING INTEREST.		INCLUDING INTEREST.			Number of Item.
Less—Collection of charges in the Civil Department.	TOTAL REVENUE.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.	Interest on Capital (a)	Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—)	Rate per cent. on Capital Outlay to end of year.	
R 11,31,731	R 11,07,36,908	R 4,75,75,909	R +6,31,60,939	...	R 3,79,62,113	R +2,51,95,826	...	
	9,25,493	8,94,198	+31,295	..	2,02,823	-1,71,525	...	
...	9,537	4,341	+5,315	+5.91	3,079	+2,234	+2.43	223
..	70,406	20,611	+49,795	+5.48	30,036	+14,859	+2.07	224
...	8,89,042	3,67,894	+5,21,143	+7.71	2,34,153	+2,86,993	+4.24	225
...	3,68,129	7,14,032	-3,45,903	-5.19	2,37,883	-5,83,786	-8.76	226
...	22,62,127	20,01,079	+2,61,648	+1.31	7,08,874	-4,47,226	-2.24	
...	50,653	34,060	+16,593	+1.10	51,233	-34,640	-2.30	227
...	19,374	67,577	-48,203	-8.44	19,320	-67,533	-11.82	228
...	85,978	79,232	+6,746	+63	43,247	-36,531	-3.45	229
...	4,59,289	1,18,566	+3,40,723	+5.92	1,94,159	+1,46,554	+2.54	230
...	2,84,013	2,54,820	+29,193	+49	2,44,212	-2,15,019	-3.64	231
...	..	..	..	...	59,856	-59,856	-4.92	232
...	8,99,307	5,54,285	+3,45,022	+2.15	6,12,037	-2,67,015	-1.07	
...	31,62,034	25,55,364	+6,06,670	+1.68	13,20,911	-7,14,241	-1.99	
...	3,41,922	61,130	+2,80,792	+22.51	45,132	+2,35,660	+18.89	233
...	12,63,272	6,14,177	+6,49,095	+16.13	1,42,822	+5,06,273	+12.58	234
...	76,683	35,120	+41,563	+18.67	7,402	+34,161	+15.35	235
..	5,20,996	48,181	+4,72,815	+9.15	(c) 1,77,675	+2,95,140	+5.71	236
...	4,993	4,894	+99	+23	2,158	-2,059	-4.77	237
...	9,965	11,180	-1,215	-1.07	5,450	-6,665	-5.87	238
...	1,10,681	7,63,352	-6,52,671	-17.23	...	-6,57,671	-17.23	239
...	23,28,512	15,43,034	+7,85,478	+5.33	3,80,639	+4,04,839	+2.75	
...	2,71,985	1,67,260	+1,04,725	+1.42	2,89,279	-1,84,554	-2.51	240
...	1,75,988	22,974	+1,53,014	+1945.50	289	+1,52,723	+1941.88	241
...	11,760	4,640	+7,120	+8.88	3,675	+3,451	+4.33	242
...	18,212	75,453	-57,241	-17.56	12,433	-69,674	-21.38	243
...	82,969	1,42,447	-59,478	-5.74	39,402	-98,830	-9.54	244
...	87,261	1,38,038	-50,777	-3.87	64,386	-1,15,163	-8.79	245
...	1,37,993	3,19,154	-1,81,161	-9.48	93,797	-2,74,953	-14.38	246
...	...	...	...	...	7,935	-7,935	-4.24	247
...	...	...	..	...	12,771	-12,771	-7.11	248
...	7,86,174	8,69,966	-83,792	-68	5,23,967	-6,07,759	-4.91	
...	31,14,686	24,13,000	+7,01,686	+2.58	9,04,606	-2,02,920	-7.75	
...	62,76,720	49,68,364	+13,08,356	+2.07	22,25,517	-9,17,161	-1.45	
11,31,731	11,70,13,628	5,25,44,343	+6,44,69,295		4,01,87,580	+2,42,81,665		

(a) *Vide* footnote on page 193.

(c) In the calculation of this figure a sum of Rs. 17,94,319 credited to the capital account of the Twante Canal Project during 1917-18 and 1918-19, on account of the sale-proceeds of certain dredgers, has been taken in reduction of the capital outlay to end of 1916-17, as the credits relate to expenditure incurred during the latter period.

C. and CC.—Irrigation, etc.

No. 33.--STATEMENT showing the FINANCIAL RESULTS of IRRIGATION, NAVIGATION
ended the 31st

CLASS OF WORK.	PROVINCES AND CANALS	Number of Item.	CAPITAL OUTLAY.		REVENUE	
			During 1929-30.	To end of 1929-30.	Direct Receipts (for details see Accounts Nos. 35 and 36-A.).	Irrigation Land Revenue collected in the Civil Department.
			For details see Account No. 34.			
			R	R	R	R
	Brought forward		6,54,51,844	1,10,06,52,034	6,03,64,148	4,87,81,211
A.-- Irrigation Works--						
UNPRODUCTIVE	GOVERNMENT OF BIHAR AND ORISSA--					
	Son Project	249	—138	2,59,16,990	26,69,004	.
	Orissa Project	250	788	2,65,73,855	3,63,887	...
	Dhaka Canal	251	...	5,99,704	54,624	...
	Tribeni Canal	252	—1,432	79,10,395	2,69,601	
	Ghora Kotora Reservoir	253	...	469	...	...
	TOTAL GOVERNMENT OF BIHAR AND ORISSA.		—782	6,09,92,413	38,60,316	...
A.-- Irrigation Works--						
UNPRODUCTIVE	GOVERNMENT OF CENTRAL PROVINCES.					
	Khapli-Aranua	254	9,486	3,48,637	26,715	1,660
	Marowda	255	...	3,76,035	10,173	892
	Pindraon	256	...	2,21,100	12,075	185
	Rumal	257	979	3,06,996	7,092	.
	Ramtek Reservoir	258	7,802	27,81,383	33,499	42
	Khairbunda	259	2,155	7,61,068	14,172	445
	Chandpur	260	4,274	6,65,194	12,147	80
	Asola Mendha	261	13,291	17,86,695	56,682	6,889
	Niwar Tar-Ametha Reservoir	262	21,486	3,75,623	1,431	...
	Barera Kalan with Mohari Feeder	263	..	2,25,261	6,091	910
	Jamunia	264	...	5,32,726	7,676	...
	Kattanjeri	265	5,348	1,97,562	2,284	...
	Ghorajheri	266	2,875	11,24,363	26,995	4,789
	Tandula Canal	267	4,24,698	1,09,82,707	2,18,282	2,403
	Naleshwar	268	4,004	6,95,082	9,457	1,614
	Chorkamara	269	18,197	9,63,396	14,945	274
	Bodulkasa	270	3,820	6,67,770	7,497	373
	Carried over		5,18,415	2,30,11,621	4,67,213	20,559
			6,54,51,844	1,16,16,44,447	7,32,24,464	4,87,81,211

EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year March 1930—*contd.*

DURING 1929-30.		Working Expenses during 1929-30 (for details see Accounts Nos. 36 and 36-A)	EXCLUDING INTEREST.		Interest on Capital (a)	INCLUDING INTEREST.		Number of Items.
Less—Collection charges in the Civil Department.	TOTAL REVENUE.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.		Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (—).	Rate per cent. on Capital Outlay to end of year.	
R	R	R	R		R	R		
11,31,731	11,70,13,628	5,25,44,383	+ 6,44,69,295		4,01,87,680	+ 2,42,81,665		
...	26,60,034	11,59,197	+ 15,09,807	+ 5.82	8,60,837	+ 6,48,970	+ 5.50	249
...	8,66,887	7,31,069	+ 1,35,818	+ .31	8,86,738	- 7,50,920	- 2.82	250
...	54,824	29,119	+ 25,705	+ 4.29	20,214	+ 5,491	+ .91	251
...	2,69,601	2,65,552	+ 4,049	+ .05	2,78,079	- 2,74,030	- 3.46	252
..	..	...	...		29	- 29	- 6.18	253
...	38,60,316	21,84,937	+ 16,75,379	+ 2.75	20,45,897	- 3,70,518	- .61	
.	28,378	8,364	+ 20,014	+ 5.74	11,617	+ 8,397	+ 2.41	254
.	11,065	3,716	- 7,349	+ 1.95	12,504	- 5,155	- 1.37	255
..	12,260	5,501	+ 6,759	+ 3.05	8,373	- 1,614	- .73	256
...	7,092	5,321	- 1,271	+ .41	10,380	- 9,109	- 2.96	257
...	33,541	41,078	- 7,537	- .27	92,894	- 1,00,431	- 8.62	258
...	14,617	29,763	- 15,146	- 1.99	25,838	- 40,979	- 5.38	259
...	12,227	23,970	- 11,743	- 1.76	22,420	- 34,163	- 5.14	260
...	63,371	42,178	+ 21,393	+ 1.20	61,441	- 40,048	- 2.24	261
...	1,431	6,880	- 5,449	- 1.45	12,690	- 18,139	- 4.83	262
...	7,001	9,173	- 2,172	- .96	7,983	- 10,155	- 4.51	263
...	7,676	9,801	- 2,125	- .40	18,965	- 21,090	- 3.96	264
...	2,284	5,491	- 3,207	- 1.62	6,830	- 10,037	- 5.08	265
...	31,784	29,656	+ 2,128	+ .19	42,032	- 39,904	- 3.55	266
...	2,20,685	2,07,760	+ 12,925	+ .11	4,38,734	- 4,25,809	- 3.87	267
...	11,071	19,272	- 8,201	- 1.18	26,401	- 34,602	- 4.98	268
...	15,219	27,787	- 12,568	- 1.30	41,739	- 54,307	- 5.64	269
...	7,870	23,969	- 21,099	- 3.16	27,638	- 48,737	- 7.30	270
...	4,87,772	5,05,180	- 17,408	...	8,68,474	- 8,85,882	...	
11,31,731	12,08,73,944	5,47,29,270	+ 6,61,44,671	...	4,22,33,527	+ 2,39,11,141	...	

(a) *Vide* footnote on page 193.

C. and CC.—Irrigation, etc.

FINANCE AND REVENUE ACCOUNTS OF THE

No. 33.—STATEMENT showing the FINANCIAL RESULTS OF IRRIGATION, NAVIGATION, ended the 31st

CLASS OF WORK.	PROVINCES AND CANALS.	Number of Item.	CAPITAL OUTLAY.		REVENUE	
			During 1929-30.	To end of 1929-30.	Direct Receipts (for details see Accounts Nos. 85 and 85-A.).	Irrigation Land Revenue collected in the Civil Department.
			For details see account No. 34.			
			R	R	R	R
	Brought forward		6,54,51,062	1,16,16,44,447	7,32,24,464	4,87,81,211
A.—Irrigation Works—contd. UNPRODUCTIVE— contd.	GOVERNMENT OF CENTRAL PROVINCES - contd.		5,18,415	2,30,11,621	4,6,218	20,559
	Borina Nala	271	...	6,51,522	2,153	...
	Wainganga Canal	272	1,02,523	51,92,848	1,11,013	...
	Mahanadi Canal	273	1,22,602	1,54,34,599	2,23,458	15,912
	Pariat	274	8,287	18,31,648	7,868	1 886
	Jagwa	275	287	3,83,629	1,740	...
	Kuserla	276	2,592	3,68,247	1,263	...
	Kumbhari	277	4,537	6,35,838	13,603	392
	Chandia Nala	278	1,016	5,78,260	2,285	...
	Amari	279	656	4,75,737	976	...
	Boti	280	—8,814	10,11,971	877	...
	Boharibund	281	16,657	12,76,317	3,724	...
	Mala	282	3,895	6,87,065	4,753	...
	Sarki Poondi	283	—169	1,59,724	451	...
	Simtar Nala	284	—69	1,82,264	98	...
	Kharung	285	5,76,283	40,82,368	5,558	1,200
	Managarh	286	...	472	...	...
	Mauhari	287	9,73,040	46,31,155	...	...
	Katni River	288	—3,930	4,44,284	...	...
	Suspense	289	—47,010	1,39,015	...	...
	TOTAL GOVERNMENT OF CENTRAL PROVINCES		22,72,798	6,20,78,535	8,48,533	39,949
	TOTAL PROVINCIAL GOVERNMENTS		6,77,23,830	1,22,37,22,982	7,40,70,997	4,88,21,160
	TOTAL CENTRAL GOVERNMENT		4,56,513	3,53,20,984	13,07,123	2,68,080
	GRAND TOTAL		6,81,80,373	1,25,90,43,966	7,59,78,120	4,90,84,240

WORKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year 1930—concl'd.

No. of Item.	TOTAL REVENUE.	Working Expenses during 1929-30 (for details see Accounts Nos. 30 and 30-A.)	EXCLUDING INTEREST.			INCLUDING INTEREST.		Number of Item.
			Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-)	Rate per cent on Capital Outlay to end of year	Interest on Capital (a)	Surplus of Revenue over Expenditure (+) or of Expenditure over Revenue (-)	Rate per cent on Capital Outlay to end of year.	
	R	R	R	R	R	R	R	
31	1,08,73,944	5,47,29,270	+6,61,44,674		4,22,83,527	+2,99,11,147		
	4,87,772	5,05,180	-17,408		8,68,474	-8,85,882		
	2,158	5,244	-3,091	-47	29,421	-32,512	-4.99	271
	111,013	1,42,940	-31,927	-61	2,02,941	-2,34,868	-4.52	272
	233,370	4,49,219	-2,09,849	-1.36	6,87,857	-8,97,703	-5.81	273
	9,254	14,385	-5,131	-28	94,075	-99,203	-5.42	274
	1,740	4,850	-3,110	-81	20,133	-23,248	-6.04	275
	1,263	4,263	-3,000	-81	19,265	-22,265	-6.05	276
	13,995	5,388	+8,607	+1.35	33,262	-24,655	-3.88	277
	2,285	2,795	-510	-09	30,332	-30,842	-5.33	278
	976	6,944	-5,968	-1.25	24,959	-30,927	-6.50	279
	877	10,152	-9,275	-92	53,307	-62,582	-6.18	280
	3,724	19,915	-16,191	-1.27	66,509	-82,700	-6.48	281
	4,753	4,385	+368	+05	35,969	-35,601	-5.18	282
	451	...	+451	+28	8,890	-7,939	-4.97	283
	98	15	+83	+04	9,571	-9,488	-5.20	284
	6,758	16,429	-9,671	-19	2,46,447	-2,56,118	-5.14	285
	...	...	...	...	25	-25	-5.30	286
	...	...	...	...	2,17,594	-2,17,594	-4.70	287
	...	...	...	...	23,425	-23,425	-5.27	288
	...	...	...	...	8,582	-8,582	-6.13	289
	8,84,482	11,92,104	-3,05,622	-49	26,80,489	-29,86,110	-4.81	
31	12,17,60,426	5,59,21,374	+6,58,39,052	+5.37	4,49,14,015	+2,09,25,037	+1.71	
	21,70,203	11,76,002	+9,94,141	+2.81	12,31,726	-2,37,585	-6.7	
31	12,39,30,629	5,70,97,436	+6,68,33,193	+5.30	4,61,45,741	+2,06,87,452	+1.64	

(a) Vide footnote on page 193.

C. and CO.—Irrigation, etc.

64.—DETAILED ACCOUNT OF CAPITAL EXPENDITURE ON THE CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS
during and to end of 1929-30.

CLASS OF WORKS	PROVINCE'S AND CANALS.	EXPENDITURE DURING THE YEAR										EXPENDITURE TO END OF THE YEAR.			
		Works.	Establish- ment.	Tools and Plant	Suspense	Interest— Revenues on Capital Account.	Net Total.	Works.	Establish- ment	Tools and Plant.	Suspense	Interest— Revenues on Capital Account.	Net Total.		
														R	R
CENTRAL. —Irrigation Works. Unproductive	Central Government.														
	BALUCHISTAN.														
	Sheho Canal . . . . .	...		..	...	.	..	6,92,488	1,02,970	22,040	...	548	8,17,850
	Khushdil Khan Canal	81,010	18,578	.	..	...	99,588	16,15,797	2,46,087	35,991	...	718	18,97,127
	Nari Weir Canal	3,989	.	...	..	..	3,989	1,75,974	1,37,053	9,731	...	455	6,22,303
	TOTAL OUTLAY ON CONSTRUCTION.	84,999	18,578	...	...	...	1,03,577	27,84,259	1,80,110	68,662	...	1,771	33,37,280
	Deduct—Outlay financed from Ordinary Revenues.						1,03,577						33,37,280		
	NET OUTLAY NOT CHARGED TO REVENUE.						...								
Productive	NORTH-WEST FRONTIER PROVINCE.														
	Lower Swat Canal	2,19,243	74,931	5,303	..	...	2,99,477	46,34,578	11,36,400	1,37,505	...	9,558	38,98,645
	Kabul River Canal . . . . .	...	...	.	..	..	.	10,99,128	1,46,169	16,837	..	..	12,62,134
	TOTAL PRODUCTIVE	2,19,243	74,931	5,303	..	...	2,99,477	57,33,406	12,82,569	1,54,342	..	9,558	71,60,779
	Upper Swat Canal	39,212	13,402	949	...	104	53,459	1,62,85,676	36,03,516	7,23,408	70	85,077	2,05,27,588		
	Paharpur Canal . . . . .	..	...	...	...	.	...	7,88,700	1,09,325	12,329	..	..	9,05,444
	TOTAL UNPRODUCTIVE	39,212	13,402	949	..	104	53,459	1,70,69,466	37,12,841	7,35,732	70	85,077	2,14,33,032		
	TOTAL OUTLAY ON CONSTRUCTION	2,58,455	88,333	6,252	...	104	3,52,936	2,28,02,872	49,95,410	8,90,074	70	94,615	2,85,93,811		
	Deduct—Outlay financed from Ordinary Revenues.				...		53,459						56,60,383		
	NET OUTLAY (NOT CHARGED TO REVENUE)						2,99,477						2,29,33,428		

4.—Irrigation Works, Unproductive . . .	RAJPUTANA.									
	Tanks in Ajmer Sub-Collectorate . . . . .	...	...	...	14,67,165	3,08,800	17,925	...	990	17,02,300
	Tanks in Beawar " . . . . .	...	...	...	8,80,059	2,44,778	15,084	...	396	11,39,475
	Tanks in Todgarh " . . . . .	...	...	...	3,74,853	79,046	3,319	...	...	4,58,118
	TOTAL OUTLAY ON CONSTRUCTION . . . . .	...	...	...	27,22,077	6,33,524	35,678	...	1,386	33,89,893
	Deduct—Outlay financed from Ordinary Revenues									33,89,893
	NET OUTLAY (NOT CHARGED TO REVENUE) . . . . .									...
	TOTAL OUTLAY ON CONSTRUCTION—CENTRAL GOVERNMENT.					4,56,513				3,53,20,984
	Deduct—Outlay financed from Ordinary Revenues					1,57,036				1,23,87,556
	NET OUTLAY (NOT CHARGED TO REVENUE)					2,99,477				2,29,33,428

FINANCE AND REVENUE ACCOUNTS OF THE

No. 34.—DETAILED ACCOUNT OF CAPITAL EXPENDITURE ON THE CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1929-30—*contd.*

CLASS OF WORKS.	PROVINCES AND CANALS.	EXPENDITURE DURING THE YEAR.						EXPENDITURE TO END OF THE YEAR.								
		Works.	Establishment.	Tools and Plant.	Surplus.	Interest charged to Capital.	Deduct—Receipts and Recoveries on Capital Account.	Net Total.	Works.	Establishment.	Tools and Plant.	Surplus.	Interest charged to Capital.	Deduct—Receipts and Recoveries on Capital Account.	Net Total.	
	Brought forward	R	£	R	R	R	R	R	R	R	R	R	R	R	R	R
A.—Irrigation Works Productive	GOVERNMENT OF BOMBAY—							91,54,346								13,38,41,257
	Alibhar Kacheri Canal	...	...	...	...	...	...	...	79,123	23,668	486	...	...	...	...	1,02,430
	Safravwah	...	...	...	...	...	...	...	1,03,429	15,100	30	...	...	...	...	1,18,559
	Ghar Canal	...	...	...	...	...	...	...	5,26,909	1,12,454	4,207	...	...	...	...	6,43,570
	Great Marak Canal	...	...	...	...	...	...	...	3,46,335	91,514	3,618	...	...	80	...	4,41,367
	Gadikeri Tank	...	...	...	...	...	...	...	13,100	3,123	140	...	...	...	...	16,363
	Mavinkop Tank	...	...	...	...	...	...	...	23,743	6,230	350	...	...	138	...	30,185
	Sukkur Canal	...	...	...	...	...	...	...	11,86,561	2,20,331	14,429	...	...	160	...	14,21,461
	Unharwah	3,357	833	9	...	...	...	4,199	6,47,536	1,37,965	2,509	...	...	...	...	7,88,010
	Begari Canal	—1,115	6	...	...	...	...	—1,103	20,56,399	3,65,099	5,405	...	...	19	...	24,56,884
	Desert Canal	...	...	...	...	...	...	...	21,59,725	4,89,016	25,601	...	...	37	...	26,74,305
	Fuleli Canal	3,10,806	1,05,203	4,292	...	...	...	4,20,331	27,49,898	7,66,901	24,395	...	...	501	...	35,40,640
	Sattah Canal	...	...	...	...	...	...	...	1,46,599	33,169	2,118	...	...	...	...	1,81,888
	Naulakhi Canal	...	...	...	...	...	...	...	1,01,979	28,821	840	...	...	...	...	1,31,640
	Pinyaji Canal	...	...	...	...	...	...	...	9,70,173	2,30,514	11,357	...	...	...	...	12,12,044
	Indus Canal Right Bank	...	...	...	...	...	...	...	75,227	13,612	383	...	...	...	...	89,122
	Indus Canal Left Bank	...	...	...	...	...	...	...	2,16,375	44,666	853	...	...	...	...	2,61,894
	Sind Canal and Branches	...	...	...	...	...	...	...	7,48,997	74,003	1,061	...	...	...	...	8,24,066
	Rajib, Chittli and Garang Canals	...	...	...	...	...	...	...	2,52,175	30,004	27	...	...	...	...	2,82,208
	Canals in Rohri	...	...	...	...	...	...	...	1,50,630	18,823	240	...	...	...	...	1,69,693
	Western Nara and Pritchard Canal.	...	...	...	...	...	...	...	18,17,692	4,12,156	13,623	...	...	...	...	22,43,471

[illegible]

Budhial Tank	499	203	8	...	...	...	1,010	—210	4,08,754	91,421	5,139	...	...	7,075	4,93,241
Nira Left Bank Canal and Shetphal Tank.	8,83,683	2,72,102	9,002	...	...	...	48	6,14,739	91,49,315	28,93,682	2,87,576	...	...	8,146	1,23,22,127
Hasanaliwadi	...	...	...	...	...	...	...	...	2,38,366	32,720	5,377	...	...	...	2,96,468
Dad Canal	—54	—18	—1	...	...	...	...	—78	22,08,616	3,85,691	19,888	...	...	34	26,14,111
Nasrat Canal	...	...	...	...	...	...	...	...	15,61,286	2,57,971	7,080	...	...	168	18,26,179
Kadwa River Works	...	...	...	...	...	...	...	...	7,61,718	1,89,176	22,605	...	...	140	9,73,350
Wangoli Tank	...	...	...	...	...	...	...	...	2,13,031	28,361	1,863	...	...	745	2,42,512
Tranra Nagarna Tank	...	...	...	...	...	...	...	...	2,22,942	14,168	924	...	...	2	2,38,032
Savli Tank	...	...	...	...	...	...	...	...	2,02,184	30,269	1,974	...	...	247	2,34,170
Chankapur Tank	...	...	...	...	...	...	...	...	15,89,583	3,39,029	61,359	...	...	2,132	19,87,839
Sahyat Tank	...	...	...	...	...	...	...	...	1,34,895	22,199	1,448	...	...	...	1,58,452
Saki River	...	...	...	...	...	...	...	...	12,212	2,749	178	...	...	...	15,139
Godavari Canal	7,536	6,188	205	...	...	...	20	13,909	82,37,690	13,59,352	2,20,225	...	...	2,040	98,24,131
Futela Tank	...	...	...	...	...	...	...	...	88,822	17,825	1,209	...	...	...	1,07,356
Scharwah	...	...	...	...	...	...	...	...	23,823	3,831	375	...	...	3,199	25,830
Kabri Canal	...	...	...	...	...	...	...	...	75,065	21,813	1,030	...	...	...	98,511
Dharua Canal	...	...	...	...	...	...	...	...	77,768	16,588	1,153	...	...	...	95,509
Mahiwah Canal	20,214	5,026	53	...	...	...	...	26,323	11,74,994	2,54,559	9,812	...	...	6	14,38,459
Gokak Canal, Survey	...	...	...	...	...	...	...	...	67,629	28,386	2,944	...	...	...	98,859
Nira Right Bank Canal	7,07,194	4,20,993	11,998	...	...	...	25,651	11,14,474	2,93,74,846	72,65,062	9,81,758	58,904	...	1,90,746	3,74,89,874
Pravara River Works	...	...	...	...	...	...	420	—120	1,14,10,063	28,22,216	3,41,767	2	...	80,530	1,41,94,118
Gokak Canal, 2nd Section	...	...	...	...	...	...	...	...	92,086	70,024	14,246	...	...	...	1,76,306
Naulakhi (Abandoned Project)	...	...	...	...	...	...	...	...	4,875	236	...	...	...	...	5,111
Total Unproductive	12,80,008	7,63,169	27,014	...	...	...	31,546	20,39,235	9,76,07,590	2,30,12,389	25,96,723	62,436	...	8,34,347	12,30,07,815
TOTAL OUTLAY ON CONSTRUCTION.	2,88,03,650	48,18,635	1,07,401	—23,29,326	40,70,881	1,47,881	1,47,881	3,13,23,100	21,18,05,191	4,70,63,919	48,97,618	13,78,331	1,58,77,321	7,32,685	28,02,89,728
Deduct—Amount financed from Kamins Insurance Grant.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	90,81,000
Do. Amount financed from Ordinary Revenue.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,68,12,646
NET OUTLAY NOT CHARGED TO REVENUE.	3,08,23,400	25,03,93,082
Carried over	3,94,77,746	88,32,24,339

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No. 34.—DETAILED ACCOUNT OF CAPITAL EXPENDITURE ON THE CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1929-30—*contd.*

CLASS OF WORKS.	EXPENDITURE DURING THE YEAR.										BALANCE TO END OF THE YEAR.			
	Works.	Establis- ment.	Tools and Plant	Suspense.	Investment in Govt. and Cor- porate Undertakings	Deduct— Receipts and Expenditure on Capital Account.	Net Total.	Works.	Establis- ment	Tools and Plant	Suspense.	Investment in Govt. and Cor- porate Undertakings	Deduct— Receipts and Expenditure on Capital Account.	Net Total.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
EXPENDITURE DURING THE YEAR.														
Brought forward														
GOVERNMENT OF PUNJAB														
A.—Irrigation Works. Productive														
Upper Bari Doab Canal	72,223	22,786	632	—30,119	..	6,802	59,522	1,65,49,589	35,74,961	7,37,280	82,057	..	21,071	2,00,23,421
Western Jumna Canal	22,409	11,084	307	(25)	..	6,802	20,623	1,42,61,061	37,04,198	2,59,983	1,28,299	..	28,486	1,80,71,240
Sidhni Canal	380	67	1	—784	..	9,810	—346	9,68,042	2,69,163	8,278	0,00	..	124	1,25,7750
Sirhind Canal	15,931	4,581	526	—16,861	..	9,810	—9,253	1,81,21,373	48,75,114	21,13,604	1,3,005	..	1,18,153	2,51,27,943
Central Workshops (Commercial concern)														
Chenab Inundation Canal	..	..	6,661	..	..	10,059	—3,898	8,01,156	95,620	2,81,287	2,88,520	..	3,39,004	5,77,379
Lower Chenab Canal	3,30,870	1,82,863	6,098	—73,868	..	4,652	3,97,081	2,09,59,254	68,13,463	7,73,230	5,03,822	..	1,81,554	11,92,248
Lower Jhelum Canal	22,799	3,988	2,544	2,75,357	..	1,570	3,02,818	1,48,75,634	30,27,070	4,36,71	5,69,547	..	7,50,000	3,73,98,235
Upper Chenab Canal	37,791	10,679	777	—46,147	..	8,781	—6,881	8,01,68,006	51,01,725	2,70,707	4,03,257	..	27,19,912	1,89,85,953
Upper Jhelum Canal	28,786	8,941	1,924	—7,494	..	3,127	20,040	3,32,35,942	53,47,198	46,50,617	3,27,081	..	21,10,089	3,42,29,782
Lower Bari Doab Canal	1,63,085	67,851	8,109	—95,199	..	15,198	1,23,548	1,80,35,255	35,151	19,75,07	4,14,177	..	20,659	4,40,428
Sutlej Valley Project	1,64,89,546	30,21,949	1,17,987	—6,79,081	..	5,75,643	1,88,74,168	15,41,37,282	27,11,523	2,46,892	86,37,042	..	28,539	2,19,0,558
Total Productive	1,51,89,220	32,82,769	1,40,606	—6,79,871	..	6,55,522	1,92,97,282	22,40,57,465	33,01,10,28	1,82,24,199	1,14,61,165	..	9,17,513	11,55,14,402
Unproductive														
Indus Inundation Canal	2,185	388	7	7,273	..	..	9,853	27,53,067	5,32,828	28,125	35,445	..	64,477	32,84,889
Shahpur Canals	..	..	..	..	..	..	..	1,81,816	33,000	900	..	..	..	15,808
Muzaffargarh Inundation Canal	99,534	7,037	136	—11,007	..	..	35,700	19,03,588	71,031	2,619	12,882	..	5,600	19,84,115
Ghaggar Canal	..	..	..	..	..	..	..	3,03,310	65,504	8,375	..	..	..	3,77,219
Total Unproductive	41,719	7,125	143	—3,734	..	..	45,553	51,41,770	7,02,513	40,040	4,127	..	70,077	58,22,39
TOTAL OUTLAY ON CONSTRUCTION.	1,72,30,939	32,90,191	1,40,809	—6,83,605	..	6,55,522	1,93,42,815	33,92,14,741	40,57,12,90	1,62,62,29	1,15,12,292	..	93,57,490	12,13,06,711
Deduct—Amount debitable to Bikaner and Bahawalpur States on account of contribution for Sutlej Valley Project. Do Outlay financed from Ordinary Revenues														
NET OUTLAY NOT CHARGED TO REVENUE.														
GOVERNMENT OF BURMA.														
Shwefechung Canal	..	..	..	..	..	2,755	—2,755	5,46,753	1,17,53	8,200	..	..	4,904	3,12,507
Man Canals	..	..	..	..	..	..	..	9,4,102	2,13,42	16,414	..	..	..	11,8415
Nwadet Canal System	..	..	..	..	..	..	..	6,80,64	1,44,345	10,210	..	..	..	8,77,29
Nuayuang Canal System	..	..	..	..	..	..	..	1,04,572	22,18	1,568	..	..	..	1,28,523
Thindwe Canal System	..	..	..	..	..	..	..	1,51,011	33,11	2,310	..	..	..	1,54,327
Yinnwe and Tanok Canal System	..	..	..	..	..	..	..	1,66,45	36,720	2,491	..	..	..	2,01,856
Zilaw Canal System	85,280	10,443	1,271	..	..	..	47,244	6,6,405	1,56,477	11,160	..	..	..	8,81,158
Kinda Canal System	64,395	19,319	2,322	..	..	..	86,66	6,53,173	1,69,965	13,025	..	..	..	8,74,165

No. 34.—DETAILED ACCOUNT OF CAPITAL EXPENDITURE ON THE CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS during and to end of 1929-30—*continued*.

CLASS OF WORKS	PROVINCES AND CANALS	EXPENDITURE DURING THE YEAR.										BALANCE BROUGHT UP THE YEAR.			
		Works	Establishment	Tools and Plant	Repairs.	Debt—Receipts and Excesses on Capital Account.	Net Total	Ward	Contingent	Grants and Loans	Surplus	R	R	R	R
		R	R	R	R	R	R	R	R	R	R	R	R	R	R
A— Irrigation Works.	Unproductive	Brought forward					6,402,227.68								9,20,000.00
	GOVERNMENT OF THE CENTRAL PROVINCES														
	Khapra-Aranda	6,216	3,270	..	..	..	9,486	2,757	579	67,136	1,612				3,18,657
	Marowda	...	...	..	..	..	...	2,02,082		70,705	3,949				3,70,635
	Pindhaon	...	..	..	..	..	979	1,75,111		63,895	3,801				2,21,100
	Rmual	489	430	..	..	..	7,802	2,15,000		57,601	1,133				3,00,000
	Rantek Reservoir	8,535	4,267	..	..	..	2,155	6,11,011		1,12,084	5,421				7,01,516
	Khanbunde	977	1,178	..	..	..	1,271	5,00,152		1,20,529	5,568				7,06,865
	Chandpur	1,937	2,337	..	..	..	13,591	11,39,976		3,11,119	23,405				6,65,194
	Asda Meudha	6,925	7,266	..	..	..	21,186	2,08,927		7,2321	4,531				17,80,495
	Nwar Tar-Ametha Reservoir	9,770	11,785	..	..	..	..	1,80,074		17,834	1,515				2,25,461
	Baleia Kalan with Mohan Reservoir	...	...	..	..	..	...	4,23,923		98,959	10,169				5,32,726
	Jamuna	...	...	..	..	..	5,348	1,55,616		38,623	3,087				1,97,592
	Kattangheri	2,672	2,076	..	..	..	2,815	8,72,568		2,44,289	13,639				6,133
	Ghorajheri	1,303	1,572	..	..	..	4,24,698	55,29,088		29,82,303	5,35,902				1,00,82,707
	Tandula Canal	2,77,210	1,45,904	1,532	..	..	...	5,37,274		1,44,279	13,637				14
	Nalashwar	1,315	2,189	..	..	..	4,004	6,57,013		9,23,200	83,766				5,482
	Chokhanara	8,248	9,949	..	..	..	3,820	5,03,856		1,57,081	6,893				64
	Boldulaka	1,732	2,088	..	..	..	..	4,57,911		1,16,407	48,697				1,583
	Borua Nala	...	...	..	..	..	1,02,523	30,64,965		11,77,354	52,255				1,726
	Winganga Canal	51,219	51,320	..	..	..	1,22,102	1,18,49,346		29,27,530	6,90,421				32,724
	Mahanadi Canal	67,324	55,247	..	..	..	8,287	12,18,221		5,46,516	74,703				37,792
	Parlat	4,586	5,804	287	2,35,147		1,22,253	8,637				2,458
	Jagwa	84	100	161
	Kuserla	1,175	1,417

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(u) See note (v) on page 230.

C. and CC.—Irrigation, etc.

No. 34 A.—SUMMARY of CAPITAL EXPENDITURE ON IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept.

Period	Vires	Expenditure not charged to Revenue.	Expenditure charged to Revenue.	TOTAL.
		Rs.	Rs.	Rs.
1876-77		8,74,99,425	5,32,89,975	14,07,89,400
1876-77		94,39,425	8,00,505	1,02,39,930
1877-78		80,61,270	7,90,920	88,52,190
1878-79		79,64,235	4,91,550	84,55,785
1879-80		59,81,295	7,00,875	66,82,170
1880-81		61,40,700	8,43,495	69,84,195
1881-82		56,54,280	13,63,920	70,18,200
1882-83		2,72,85,495	26,56,800	2,99,42,295
1883-84		72,72,765	28,35,210	1,01,07,975
1884-85		70,04,595	25,30,455	95,35,050
1885-86		56,25,260	20,24,865	76,50,225
1886-87		54,73,785	11,04,885	65,78,670
1887-88		53,30,490	9,37,995	62,68,485
1888-89		45,98,895	7,95,270	53,94,165
1889-90		37,89,315	7,90,755	45,80,070
1890-91		48,38,505	9,50,250	57,88,755
1891-92		72,96,615	10,33,820	83,30,475
1892-93		53,10,900	7,13,040	60,23,940
1893-94		68,16,840	7,97,055	76,13,895
1894-95		59,41,455	6,47,720	65,89,185
1895-96		69,99,675	5,79,510	75,79,185
1896-97		74,04,480	5,53,695	79,58,175
1897-98		69,24,315	5,02,305	74,26,620
1898-99		65,35,485	2,60,205	67,95,690
1899-1900		89,69,400	5,94,795	95,64,195
1900-01		88,57,245	5,29,815	93,87,060
1901-02		82,13,250	19,81,350	1,01,94,600
1902-03		84,62,865	24,17,205	1,08,80,070
1903-04		76,18,470	25,86,466	1,02,04,936
1904-05		54,17,580	30,07,275	84,24,855
1905-06		83,42,910	46,93,170	1,30,36,080
1906-07		1,19,64,405	1,11,53,175	2,31,17,580
1907-08		1,26,85,830	67,84,605	1,94,70,435
1908-09		1,47,52,335	71,86,245	2,19,38,580
1909-10		1,57,85,250	66,69,795	2,24,55,045
1910-11		1,80,38,320	57,91,485	2,38,29,805
1911-12		2,30,47,965	59,09,565	2,89,57,530
1912-13		2,11,24,935	70,76,680	2,82,01,615
1913-14		1,92,33,920	88,54,320	2,80,88,250
1914-15		1,68,47,700	85,57,635	2,54,05,335
1915-16		1,21,94,295	78,94,050	2,00,88,345
1916-17		76,81,245	50,83,244	1,27,64,489
1917-18		55,94,877	43,69,280	99,64,157
1918-19		35,51,466	47,09,295	82,60,761
1919-20		24,84,507	55,55,758	80,40,265
1920-21		66,83,195	60,25,127	1,27,08,322
1921-22		1,47,37,055	1,88,20,183	2,35,57,238
1922-23		2,66,84,030	75,20,966	3,42,04,996
1923-24		3,51,96,907	59,95,240	4,11,92,147
1924-25		3,93,20,564	20,95,320	4,14,15,884
1925-26		4,98,96,132	3,02,86,716	8,01,82,848
1926-27		4,49,81,802	2,02,17,310	6,51,99,112
1927-28		5,88,33,618	1,45,68,535	7,33,02,153
1928-29		7,11,82,616	(a) 84,04,725	(a) 91,16,341
1929-30		6,57,68,887	24,11,496	7,01,80,383
Add—Capital expenditure on old Minor Works and Navigation to end of 1920-21		...	6,64,02,727	6,64,02,727
Deduct—Outlay to end of 1920-21 on old Protective Works for which no capital accounts were kept		..	1,14,53,688	1,14,53,688
Add—Repayment of capital expenditure charged to revenue in previous years		3,81,178	—36,31,178	..
TOTAL		(b) 90,80,24,394	85,10,19,572	1,25,90,43,966

(a) Includes a net addition of Rs. 2,51,020 as detailed below, on account of outlay previously charged to Irrigation Works for which no Capital Accounts are kept, brought on to Capital Account of 1928-29 without financial adjustment less outlay written off the Capital Account :—

	Rs.
North West Frontier Province	88
United Provinces	285,344
Punjab	27,424
	3,17,856
Less—Capital outlay to end of 1928-29 written off without financial adjustment—	
Bihar	13,111
Central Provinces	18,708
Recovery of investment in Commercial undertaking (Barma) adjusted as receipts	77,848
	109,667
Total	2,08,189

The discrepancy between the Revenue and that shown in the last column of Account No. 34 is explained in para. 4 (1) of the Note on page 187.

Table 35.—ABSTRACT ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930

	A.—IRRIGATION WORKS.		B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.		TOTAL.
	PRODUCTIVE.	UNPRODUCTIVE.	PRODUCTIVE.	UNPRODUCTIVE.	
	R.	R.	R.	l.	
Central Government.					
Bombay . . . . .	...	55,090	...	...	55,090
North-West Frontier Province	9,79,183	8,50,333	...	...	18,29,516
Rajputana . . . . .	...	22,467	...	...	22,467
TOTAL CENTRAL	9,79,183	8,72,890			18,52,073
Provincial Governments.					
Government of Madras	5,10,809	62,575	...	93,288	6,66,672
Government of Bombay	8,10,351	50,93,996	...	...	59,04,347
Government of Bengal . . . . .	...	2,30,927	...	9,21,643	11,52,570
Government of United Provinces	1,67,42,639	10,47,980	...	...	1,77,90,619
Government of Punjab	4,50,21,093	3,52,000	...	...	4,83,73,093
Government of Burma	50,580	39,723	6,47,698	2,25,240	6,83,241
Government of Bihar and Orissa . . . . .	...	33,60,316	...	...	33,60,316
Government of Central Provinces . . . . .	...	8,48,533	...	...	8,48,533
TOTAL PROVINCIAL	16,26,43,207	55,33,430	6,47,698	12,41,567	17,40,70,932
TOTAL—CENTRAL AND PROVINCIAL	16,36,27,490	1,04,61,370	6,47,698	12,41,567	17,59,78,125

C. and CC.—Irrigation, etc.

No. 85A—DETAILED ACCOUNT of DIRECT RECEIPTS from IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—contd.

CLASS OF WORKS.	PROVISIONS AND CAVES.	Water Rates	Quarries' Rates	Water supply of Towns	Sale of Water	Plantation.	Other Crops, Produce	Water Power.	Navigation	Rents of buildings.	Fines	Miscellaneous income	Debt—Rd funds.	Total.
	Brought forward	R 4,001	R 3	R 52,250	R 17,399	R 59,180	R 1,20,300	R ...	R 2,79,419	R 11,804	R 97	R 25,342	R 5,301	R 5,73,384
B—Navigation Provincial Governments—contd.														
GOVERNMENT OF MADRAS—contd.														
UNPRODUCTIVE	Ganjam—Gopalpur Canal	...	...	...	...	6,075	31	...	1,093	...	...	...	...	6,106
	Vedaramaniyam Canal	...	...	...	...	...	...	...	84,874	327	...	2,747	159	1,073
	Buckingham Canal	...	...	...	100	...	...	...	85,987	527	...	2,717	159	84,080
	TOTAL B—NAVIGATION	...	...	...	100	6,075	31	...	85,987	527	...	2,717	159	93,288
	TOTAL GOVERNMENT OF MADRAS	4,001	3	52,250	17,499	65,255	1,20,331	...	3,65,386	12,421	97	28,089	5,060	6,08,672
GOVERNMENT OF BOMBAY.														
A—Irrigation Works—														
PRODUCTIVE	Alibhar Kacheri Canal	251	...	...	...	...	2	...	...	...	7	300	...	360
	Safravwah Canal	2,285	...	...	...	10	205	...	...	...	34	273	...	2,807
	Ghar Canal	8,830	...	...	328	31	581	...	...	1,233	4,159	5,848	1,421	19,539
	Great Marak Canal	3,855	...	...	...	140	19	...	...	...	742	759	52	5,463
	Sukkur Canal	1,506	...	...	97	17	146	...	...	22	698	801	3	3,284
	Unharwah	260	...	...	...	19	161	...	...	...	609	190	52	1,193
	Pegari Canal	41,724	...	1,732	83	45	85	...	...	16	4,272	3,896	2	51,851
	Desert Canal	76,683	...	...	...	55	711	...	...	229	2,690	2,590	...	82,615
	Fuldi Canal.	70,364	...	...	967	140	1,120	...	...	1,148	3,763	8,938	2,073	84,367
	Naulakhi Canal	504	...	...	18	...	190	...	...	46	458	210	...	1,516
	Sattah Canal	"	...	...	...	...	16	...	...	...	...	—5	...	20

NO. 35A—DETAILED ACCOUNT OF DIRECT RECEIPTS FROM IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—*contd.*

CLASS OF WORKS.	PROVINCES AND CANALS.	Water Rates.	Owners' Rates.	Water Supply of Towns.	Sales of Water.	Plantation.	Other Canal Profits.	Water Power.	Navigation.	Rents of Buildings.	Phasa.	Miscel- laneous.	Debit- to Returns.	Total
	Brought forward	R 4,001 2,40,072	R 3 ...	R 59,250 1,732	R 17,499 2,060	R 65,255 1,002	R 1,20,331 9,080	R	R 3,05,388 ...	R 12,421 5,463	R 97 26,499	R 28,089 35,509	R 5,660 5,506	R 6,08,672 3,16,551
	Provincial Governments— <i>contd.</i>													
	GOVERNMENT OF BOMBAY— <i>contd.</i>													
A—Irrigation Works— UNPRODUCTIVE— <i>contd.</i>	Ekrak Tank	31,176	...	...	1,12,486	...	8,316	...	...	208	269	3,767	25	55,594
	Muchkund Tank	164	...	...	...	...	...	...	...	...	...	...	...	151,946
	Bhadalwadi Tank	639	...	...	...	...	791	...	...	...	25	...	275	1,180
	Bhatodi Tank	4,407	...	...	...	926	330	...	...	7	...	1,046	...	6,116
	Koregaon Tank	2,487	...	...	...	...	26	...	...	1	...	6	...	2,520
	Krishna Canal	56,702	...	...	...	252	371	...	...	4	...	...	...	57,329
	Upper Man River Works	5,689	...	...	...	...	...	...	...	16	...	4	...	3,689
	Maini Tank	7,562	...	...	...	...	208	...	...	...	...	1,961	...	9,728
	Ashvi Tank	20,806	...	...	...	...	865	...	...	...	...	2,208	...	23,878
	Rewari Canal	3,959	...	...	...	...	384	...	...	10	...	...	...	4,324
	Shinsuphal Tank	4,575	...	...	...	23	491	...	...	...	...	16	...	5,082
	Lower Panjhra River Works	12,500	...	...	...	...	2,301	...	...	70	...	365	...	15,236
	Yerla River Irrigation Works	20,583	...	...	...	261	2,279	...	...	...	...	...	...	22,923
	Paraul Tank	8,434	...	...	...	45	99	...	...	20	...	161	...	8,759
	Mutha Canal, including Matoba Tank	2,95,187	...	1,20,129	7,047	...	5,014	...	799	768	1	2,681	226	4,87,700
	Gokak Canal 1st Section	44,755	...	...	550	...	769	14,313	...	158	...	2,884	517	62,912
	Pras'ern Nar Works	2,017	...	...	15,664	186	3,151	...	499	42	4,565	8,576	2,340	32,360

Jamrao Canal	5,494	...	...	...	1,408	28,017	...	...	2,006	6,462	5,585	8	49,424
Jarada Canal	4,856	...	...	...	5,987	913	...	...	21	...	18	47	11,043
Jadhri Canal	4,516	...	...	...	...	2,726	...	...	1	...	35	...	13,759
Nira Left Bank Canal, and Shetphal Tank	8,06,320	496	...	...	1,114	2,004	...	...	2,186	...	2,556	603	8,14,907
Haseenaliwah Canal	1,360	...	...	...	...	33	...	...	...	...	365	...	1,755
Dad Canal	1,625	...	...	...	112	26	...	...	578	3,502	216	249	6,214
Nasrat Canal	40	...	...	...	86	55	...	...	382	804	196	...	1,430
Kadwa River Works	42,121	...	...	...	1,330	250	...	...	388	3	1,011	...	45,163
Wangroli Tank	8,440	...	...	...	...	228	...	...	...	...	988	...	9,756
Tranra Nagrama Tank	116	...	...	...	...	70	...	...	...	...	1,375	...	1,561
Sorhi Tank	5,147	...	...	...	...	190	...	...	...	...	1,234	...	6,571
Chankapur Tank	42,467	...	...	...	...	35	...	...	463	...	290	...	43,638
Salhat Tank	3,912	...	...	...	...	401	...	...	...	...	699	22	4,991
Godavari Canal	5,08,373	...	...	...	...	4,162	...	...	4,792	3	8,428	16,486	5,21,046
Futalao Tank	454	...	...	...	...	20	...	...	...	...	13	...	487
Kabri Canal	271	...	...	...	...	211	...	...	1	222	32	...	737
Dharma Canal	2,727	...	...	...	...	...	...	...	...	...	...	114	2,583
Mahiwah Canal	2,567	...	...	...	...	358	...	...	32	1,106	98	313	3,807
Nira Right Bank Canal	1,20,019	...	...	...	20	236	...	...	2,467	...	654	...	1,23,843
Pravara River Works	4,00,956	...	...	...	4,230	2,036	...	...	6,015	...	1,002	9,906	4,75,022
TOTAL--GOVERNMENT OF BOMBAY	26,41,639	...	1,27,579	1,54,083	16,587	77,173	14,313	1,380	21,813	17,515	53,156	83,370	30,93,936
Carried over	28,87,112	3	1,81,361	1,74,540	84,814	2,16,564	14,313	3,66,766	27,276	41,014	84,425	88,676	31,10,517
									39,687	41,141	1,17,214	11,535	40,79,219

No. 35A.—DETAILED ACCOUNT OF DIRECT RECEIPTS FROM IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—*contd.*

UNPRODUCTIVE		1,24,775	7,512	58,517	..	880	19,402	4	..	2,771	716	1,93,145
Dun Canal	.	1,24,775	7,512	58,517	..	880	19,402	..	..	2,771	716	1,93,145
Bijnor Canal	.	7,423	1,178	13	..	1,321	115	..	30	151	..	77,041
Garia Canal	.	68,394	..	39	..	290	..	9	..	97	16,755	52,081
Sarda Canal	.	12,50,867	..	181	..	17,238	..	13,609	6,721	12,026	512	13,12,246
TOTAL		1,58,31,415	79,246	1,52,043	..	99,652	1,32,126	32,932	21,201	2,09,820	32,405	1,67,42,069
Betwa Canal	.	5,15,325	..	485	..	2,814	..	2,365	597	2,004	1,506	5,21,021
Ken Canal	.	2,35,124	..	2,575	..	3,334	..	897	187	2,476	6	2,44,417
Dhasan Canal	.	1,00,641	..	147	..	2,367	..	770	143	1,058	26	1,03,690
Ghaggar Canal	.	69,723	..	17,138	..	1,237	..	1,357	..	4,082	..	94,037
Pahuj and Garhman Canals	.	16,622	..	85	..	847	..	6	..	221	..	22,785
Lakes and Tanks in Jhansi District	.	7,835	..	6	..	391	..	2	30	2,045	..	10,309
Majhawan Tank	.	13,066	..	31	..	118	..	3	..	249	1	13,546
Lakes and Tanks in Hamirpur District	.	4,765	100	21	..	324	..	3	35	888	..	6,006
Tanks in Band District	.	6,216	..	370	..	286	..	17	..	1,056	..	7,944
Seoni Lake	.	7,449	..	18	..	116	..	..	..	25	..	7,607
Shekha Canal	.	1,743	..	7	..	24	..	..	..	10	..	1,787
Ghori Nadi Scheme	.	3,386	..	30	..	82	..	2	..	71	..	3,575
Kitham Reservoir	.	..	..	1,000	..	780	..	..	..	..	..	1,180
Davwar Lake and Canal	.	2,408	..	..	..	90	..	..	..	1	..	2,489
Bala Sagai Lake	.	71	..	..	..	..	..	..	..	..	..	74
Jaiwari Tank	.	144	..	..	..	..	..	..	..	..	..	144
Kanalswa Tana	.	40	..	..	..	..	..	..	..	..	..	40
Rajura Tank	.	496	..	..	..	143	..	..	..	1,000	..	1,029
TOTAL		9,85,014	160	21,913	..	12,971	..	5,327	992	16,186	1,539	10,47,240
UNPRODUCTIVE OF UNITED PROVINCES.		1,08,16,509	79,406	1,75,353	..	1,11,923	1,32,126	38,571	22,193	2,29,006	32,944	1,77,90,029
Carried over		1,48,01,207	79,409	3,40,496	..	3,27,706	1,40,964	87,724	66,331	4,06,033	78,398	2,30,21,214

FINANCE AND REVENUE ACCOUNTS OF THE

No. 35A—DETAILED ACCOUNT OF DIRECT RECEIPTS FROM IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—*contd.*

CLASS OF WORKS.	PROVINCE AND CANAL.	Water Rate.	Owners' Rents.	Water Supply of Towns.	Sale of Water.	Plant and Machinery.	Cult. Canal Produce.	Water Power.	Savings.	Rep. of Buildings.	Funds.	At close of year.	Indebted- ness.	Pay- ment.
	Brought forward	1,98,68,307	79,409	2,52,176	3,49,996	2,32,620	3,27,706	1,46,964	12,80,253	87,724	R	R	R	1,20,21,214
	Provincial Governments— <i>contd.</i>													
	GOVERNMENT OF PUNJAB.													
	Upper Bari Doab Canal	52,70,459	...	3,239	62,847	12,685	16,411	1,04,165	...	10,150	105	33,759	2,095	55,11,626
	Western Jumna Canal	40,22,704	...	...	45,341	11,052	2,569	9,494	58,217	9,708	229	10,487	2,310	41,68,421
	Sidhni Canals	3,46,638	...	...	883	1,049	145	...	...	453	...	2,900	433	3,51,645
	Sirhind Canal	50,57,418	...	4,301	42,226	24,106	5,987	1,30,713	7,240	13,259	...	1,83,001	652	54,08,589
	Central Workshops (Commercial Account)	..	...	...	...	...	...	...	...	...	...	(a) 7,824	...	7,824
	Chenab Inundation Canal	2,47,379	...	...	91	1,092	110	...	...	388	...	169	241	2,48,928
	Lower Chenab Canal	1,22,57,318	57	34,048	31,601	9,747	17,181	20,194	...	28,311	163	62,439	895	1,24,00,163
	Lower Jhelum Canal	3,36,0135	...	1,243	7,642	1,953	2,379	20,787	...	11,759	823	3,622	513	34,09,780
	Upper Chenab Canal	33,17,020	...	...	543	793	119	...	...	14,640	9	15,057	1,748	33,46,433
	Upper Jhelum Canal	15,06,504	...	...	883	638	202	...	...	10,014	5	72,720	1,909	15,89,057
	Lower Bari Doab Canal	51,83,995	...	...	34,155	1,784	134	6,068	...	16,939	...	16,284	781	52,58,578
	Sutlej Valley Project	31,41,894	...	3	32,416	7,599	1,573	...	276	15,675	247	32,727	(b) 31,706	32,00,704
		4,37,11,464	57	42,834	2,58,528	73,239	46,810	2,91,421	65,733	1,31,306	1,581	4,42,008	43,283	4,50,21,395
	Muzaffargarh Inundation Canal	1,51,695	...	...	338	3,539	336	...	...	2,488	15	457	359	1,58,479
	Indus Inundation Canal	98,827	...	...	237	7,168	38	...	...	1,965	...	1,611	7	1,00,889
	Shahpur Canal	77,769	...	...	650	61	26	...	...	97	...	24	195	78,412
	Ghaggar Canal	5,041	...	...	...	...	...	...	...	175	...	54	...	5,270
		3,3,332	..	...	1,205	10,768	405	...	...	4,725	15	2,146	591	3,52,000
	TOTAL—GOVERNMENT OF PUNJAB	4,40,44,796	57	42,834	2,59,793	84,007	47,210	2,91,421	65,733	1,36,081	1,596	4,44,154	43,874	4,53,73,658

UNPRODUCTIVE

[illegible]

C. and CC.—Irrigation, etc.

TABLE A.—DETAILED ACCOUNT OF DIRECT RECEIPTS FROM IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—contd.

Kind of Works.	Provinces and Capitals.	Water Rates.	Owners' Rates.	Water Supply of Towns.	Sales of Water.	Receipts from Workshops.	Plantation.	Other Canal Produce.	Water Power.	Navigation.	Reefs and Buildings.	Fines.	Profits and other recoveries from Government Commercial Undertakings.	Miscellaneous.	Debit—Refunds.	Total.
	Brought forward . . .	R 6,39,13,108	R 79,406	R 2,95,010	R 6,08,729	R . . .	R 3,16,627	R 3,74,016	R 4,39,385	R 13,46,986	R 2,28,755	R 67,930	R . . .	R 8,52,247	R 1,22,242	R 6,38,94,912
	Provincial Governments —contd.	10,122	..	..	8,414	..	2,104	229	..	1,363	20,306	206	..	67,488	14,074	96,303
PRODUCTIVE WORKS	GOVERNMENT OF BURMA—contd.															
	Maubin Island Embankment . .	..	..	..	..	..	1,546	..	..	..	523	..	..	287	..	2,350
	Irrawaddy Embankment . .	..	..	..	..	..	817	..	..	..	4,118	..	..	9,809	1,876	12,868
	Thongwa Island Embankment . .	..	..	..	..	..	402	..	..	..	238	..	..	162	..	792
	Twante Canal . . .	..	..	..	..	..	..	..	..	5,17,458	83	..	..	3,464	9	5,20,096
	Government Commercial Undertakings.	..	..	..	..	..	..	..	..	..	..	..	1,10,681	..	..	1,10,681
		..	..	..	..	..	2,765	..	..	5,17,458	4,952	..	1,10,681	13,722	1,856	6,47,693
UNPRODUCTIVE WORKS																
	Pegu-Sittang Canal . . .	..	..	..	1,273	..	..	30	..	1,75,237	2,594	40	..	23,593	1,846	2,00,921
	Paghine Embankment . . .	..	..	..	..	..	..	..	..	..	..	..	..	3,929	..	3,929
	Pagu River Embankment . . .	..	..	..	..	..	..	..	..	..	..	..	..	147	..	147
	Zwebat Moyingyi Embankment.	..	..	..	..	..	..	..	..	..	43	..	..	16,452	..	16,494
	Sittang Embankment . . .	..	..	..	..	..	..	..	..	..	503	..	..	866	27	845
	Yadon Island Embankment.	..	..	..	..	..	54	..	..	..	556	..	..	190	..	800
	River Training works in Pyawtaza Plain.	..	..	..	..	..	..	..	..	..	203	..	..	1,928	27	2,104
		..	..	..	1,273	..	54	30	..	1,75,237	3,901	40	..	46,606	1,900	2,25,240
	TOTAL NAVIGATION	..	..	..	1,273	..	2,819	30	..	6,92,686	8,863	40	1,10,681	60,327	3,785	8,72,938
	TOTAL—GOVERNMENT OF BURMA.	10,122	..	..	9,687	..	5,013	259	..	6,94,058	29,219	246	1,10,681	1,27,810	17,869	9,69,286

A. - Irriga- tion Works. UNPRODUCTIVE.	Orissa Project	7,02,613	...	...	...	13,428	10,446	...	86,291	6,562	...	...	51,408	6,669	8,66,857
		34,65,200	2,580	...	13,812	9,050	28,280	16,947	3,638	1,20,106	22,976	2,320	1,92,650	17,173	38,40,316
	TOTAL—GOVERNMENT OF BHAR & ORISSA	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	GOVERNMENT OF CENTRAL PROVINCES.	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Khayri-Aranda	28,393	...	...	...	...	...	84	...	...	...	...	238	...	26,715
	Marowda	9,753	...	...	87	...	...	37	...	...	...	...	300	4	10,173
	Pindron	11,559	...	...	...	...	...	95	...	...	32	...	985	6	12,075
	Rumal	6,539	...	...	...	...	...	389	...	...	9	...	95	...	7,002
	Rantek Reservoir	25,871	...	...	277	...	...	1,289	...	...	486	2	5,611	27	38,40,111
	Khairbunda	12,349	...	...	...	...	...	1,072	...	...	138	...	642	29	14,172
	Chandpur	9,025	...	...	...	...	...	859	...	...	91	...	2,002	330	12,147
	Asola-Mendha	55,001	...	...	23	...	...	619	...	...	284	...	794	39	56,682
	Niwar Tar-Ametha Reservoir	1,362	...	...	...	...	...	20	...	...	28	...	1	...	1,431
	Barara Kalan with Mohari Feeder	5,850	...	...	...	...	...	70	...	...	33	3	147	12	6,091
	Jomunia	5,786	...	...	...	...	...	418	...	...	...	...	1,474	...	7,676
	Kattanjhari	1,503	...	...	...	...	...	532	...	...	50	...	297	158	2,384
	Ghorajhari	21,305	...	...	...	...	...	4,978	...	...	430	...	283	2	26,995
	Tandula Canal	2,13,647	...	...	1	...	...	951	...	...	2,010	...	2,369	696	2,18,282
	Nalashwar	8,923	...	...	...	...	...	402	...	...	42	...	91	1	9,457
	Chorkamara	14,287	...	...	21	...	...	432	...	...	39	...	291	125	14,845
	Bodulkasa	6,892	...	...	...	...	...	388	...	...	84	...	193	...	7,497
	Borina Nala	2,060	...	...	...	...	...	55	...	...	4	...	34	...	2,153
	Wainganga Canal	1,04,708	...	...	20	...	...	2,798	...	115	742	...	2,094	64	1,11,013
	Mahanadi Canal	2,12,360	...	...	43	...	...	3,260	...	...	5,058	...	3,728	1,691	2,23,458
	Parlat	4,710	...	...	1,200	...	...	986	...	...	260	...	232	...	7,368
	Jagwa	1,659	...	...	...	...	...	5	...	...	54	...	22	...	1,740
	Carried over	7,62,193	89,046	2,95,010	6,33,228	9,050	3,49,990	3,92,122	4,41,923	21,60,150	10,454	5	21,923	3,082	8,12,945
		8,73,38,425	...	...	...	...	...	...	...	...	2,75,960	70,496	11,72,737	1,67,274	7,32,24,464

85A.—DETAILED ACCOUNT OF DIRECT RECEIPTS FROM IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—*concl.*

IRRIGATION WORKS	PAVILIONS AND CANALS	Water Rates.	Owners' Rates.	Water Supply of Towns.	Sales of Water	Receipts from workshops.	Plantation.	Other Canal Product.	Water Power.	Navigation.	Rents of Buildings.	Fines.	Miscellaneous recoveries from Government Commercial Undertakings.	Miscellaneous.	Debit—Refunds.	TOTAL.
		R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
	Brought forward	6,73,88,425	82,046	2,95,010	6,33,228	9,050	3,40,920	3,92,122	4,41,923	21,60,150	2,75,950	70,496	1,10,681	11,72,737	1,67,274	7,32,24,464
Irriga- Works. DIRECTIVE Wtd.	Provincial Governments— <i>contd.</i> GOVERNMENT OF CENTRAL PROVINCES— <i>contd.</i>	7,62,198	..	..	1,672	..	..	19,067	..	115	10,454	5	..	21,923	3,084	8,12,946
	Kusur	1,177	..	..	..	..	..	38	..	..	..	..	..	29	1	1,263
	Kumbhari	12,893	..	..	..	..	..	2	..	..	55	..	..	684	31	13,603
	Chandia Nala	2,143	..	..	..	..	..	23	..	..	61	..	..	58	..	2,283
	Amari	924	..	..	..	..	..	306	..	..	11	..	..	39	..	976
	Bori	..	..	..	..	..	..	..	..	..	34	..	..	447	..	877
	Boharibund	1,420	..	..	..	..	..	212	..	..	220	..	..	1,863	..	3,724
	Mala	4,530	..	..	..	..	..	25	..	..	177	..	..	27	6	4,753
	Surkai Poondi	..	..	..	..	..	..	153	..	..	..	..	..	298	..	451
	Simrar Nala	..	..	..	..	..	..	..	..	..	..	..	..	98	..	98
	Kharung	1,412	..	..	..	..	..	497	..	..	609	..	..	3,040	..	5,558
	TOTAL—GOVERNMENT OF CENTRAL PROVINCES	7,86,692	..	..	1,672	..	..	21,043	..	115	11,630	7	..	28,506	3,122	8,40,533
	TOTAL—PROVINCIAL GOVERNMENTS	6,81,75,117	82,046	2,95,010	6,34,900	9,050	3,49,920	4,13,155	4,41,923	21,60,265	2,87,580	70,503	1,10,681	12,01,243	1,60,366	7,40,70,997
	TOTAL—CENTRAL GOVERNMENT.	17,23,806	..	..	3,211	..	962	18	1,31,842	..	7,654	2,971	..	38,457	1,598	19,07,123
	GRAND TOTAL	6,98,98,923	82,046	2,95,010	6,38,111	9,050	3,50,882	4,13,173	5,73,565	21,60,265	2,95,234	73,474	1,10,681	12,39,700	1,61,994	7,57,58,120

No. 36.--ABSTRACT ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930.

	A.—IRRIGATION WORKS.		B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.		TOTAL.
	PRODUCTIVE.	UNPRODUCTIVE.	PRODUCTIVE.	UNPRODUCTIVE.	
Central Government.	R	R	R	R	R
Baluchistan . . . . .	...	34,180	...	...	34,180
North-West Frontier Province	4,28,121	6,25,370	...	...	10,53,491
Rajputana . . . . .	...	88,429	...	...	88,429
Expenditure in England unaccounted for in India . . . . .	...	12	...	...	12
TOTAL CENTRAL	4,28,121	7,47,941	...	...	11,76,062
Provincial Governments.					
Government of Madras	45,37,946	3,96,504	...	3,33,328	52,67,778
Government of Bombay	31,83,456	32,18,586	...	...	63,02,042
Government of Bengal . . . . .	..	2,34,605	...	14,89,655	17,24,460
Government of United Provinces	68,85,795	10,09,206	...	...	78,95,001
Government of Punjab	2,43,58,242	19,34,041	...	...	2,62,92,288
Government of Burma	20,01,079	5,54,285	15,43,034	8,69,966	49,68,364
Government of Bihar and Orissa . . . . .	...	21,84,937	...	...	21,84,937
Government of Central Provinces . . . . .	...	11,92,104	...	...	11,92,104
TOTAL PROVINCIAL	4,09,65,918	1,07,19,478	15,43,034	26,92,949	5,59,21,374
TOTAL CENTRAL AND PROVINCIAL	4,13,94,039	1,14,67,414	15,43,034	26,92,949	5,70,97,436

O. and CO.—Irrigation, etc.

13.34 A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS
for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930.

CLASS OF WORKS.	PROVINCES AND CANALS.	Extensions and Improvements.	Maintenance and repairs.	Establishment.	Tools and Plant.	Suspense.	Debit—Reverses on Revenue Account.	Net Total.
		R	R	R	R	R	R	R
A —Irrigation Works—	Central Government.							
	BALUCHISTAN.							
Unproductive .	Shebo Canal . . . . .	...	1,926	3,923	186	...	2	6,033
	Khushdil Khan Canal	459	10,120	6,777	456	...	19	17,793
	Nari Weir Canal . . . . .	...	6,062	4,205	37	...	...	10,304
	Total	459	18,108	14,905	679	...	21	34,130
	NORTH-WEST FRONTIER PROVINCE.							
Productive .	Lower Swat Canal	4,660	1,51,773	2,00,103	4,224	—5,239	...	3,55,521
	Kabul River Canal	480	31,026	40,300	794	...	...	72,600
	Total	5,140	1,82,799	2,40,403	5,018	—5,239	...	4,28,121
Unproductive .	Upper Swat Canal	42,129	2,32,979	2,51,905	7,611	—9,254	...	6,25,370
	Total	47,269	4,15,778	5,92,308	12,629	—14,493	...	10,53,491
	RAJPUTANA.							
Unproductive .	Tanks in Ajmer Sub-Collectorate	18,440	18,491	11,951	1,299	...	...	50,181
	Tanks in Bikaner Sub-Collectorate	6,055	12,177	6,473	641	...	...	25,346
	Tanks in Todegarh Sub-Collectorate . . . . .	...	9,157	3,423	322	...	...	12,902
	Total	24,495	39,825	21,847	2,262	...	...	88,429
	HIGH COMMISSIONER.							
	Expenditure in England not accounted for in India . . . . .	...	...	...	...	12	-	12
	TOTAL CENTRAL GOVERNMENT	72,223	4,73,711	6,29,080	15,570	—14,481	21	11,76,082

[illegible]

C. and CC.—Irrigation, etc.

No. 36-A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS
for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—*contd.*

CLASS OF WORKS.	PROVINCES AND CANALS	Excesses and Improvements.	Maintenance and repairs.	Establishment.	Tools and Plant.	Suspense.	Debit—Receives on Revenue Account.	Net Total.
		R	R	R	R	R	R	R
	Brought forward	4,43,306	29,01,872	11,46,936	45,232	...	...	45,87,346
A.—Irrigation Works, etc.	Provincial Governments—<i>contd.</i>							
	GOVERNMENT OF MADRAS—<i>contd.</i>							
Unproductive .	Kurnool-Chiddaph Canal	10,533	90,690	35,305	341	...	...	1,96,869
	Barur Tank . . . . .	..	6,245	1,572	65	...	...	7,883
	Vallur Ancient	—226	691	279	2	...	...	746
	Madras Water Supply and Irrigation System	—2,592	16,868	3,952	48	...	...	18,276
	Rushikulya System	8,305	1,17,334	40,201	519	...	...	1,06,419
	Muniyera Project . . . . .	..	5,266	2,184	32	...	...	7,482
	Dondapad Tank . . . . .	...	5	35	...	...	...	40
	Yerur Tank . . . . .	..	...	49	...	...	...	49
	Sagileru System	500	4,559	1,304	17	...	...	6,390
	Atmakur Tank . . . . .	..	293	179	2	...	...	474
	Janganaheswarapuram Tank . . . . .	...	...	43	...	...	...	43
	Anamasanudram Beraperu Tank	—28	288	58	1	...	...	319
	Hajipuram Tank . . . . .	..	330	174	2	...	...	596
	Poonalur Tank	3	2,286	654	14	...	...	2,957
	Markapur Tank	28	4,757	1,367	16	...	...	6,168
	Nagaralli River System	—377	13,096	6,550	53	...	...	18,322
	Venkatapuram Tank . . . . .	...	434	138	2	...	...	574
	Bheranasi Tank . . . . .	...	1,292	370	8	...	...	1,670

B.—Navigation, etc., Works.	Yellandu Tank . . . . .	...	271	191	1	...	...	463
	Kocharvu Tank . . . . .	...	540	139	2	...	...	681
	Siddapur Tank . . . . .	...	699	207	2	...	...	908
	Nagavaram Anicut and Supply Channel . . . . .	...	...	22	...	...	...	22
	Mopad Reservoir System	1,350	9,987	3,229	67	...	...	14,633
	Kaniyampalayam Anicut . . . . .	...	2,000	437	21	...	...	2,458
	Punjampatti Reservoir Project	798	671	644	11	...	...	2,122
	TOTAL—A.—IRRIGATION	18,294	2,78,612	98,371	1,227	...	...	3,09,504
		4,61,600	31,80,484	12,45,307	46,459	...	...	49,35,850
C. and CC.—Irrigation, etc.	Ganjam-Gopalpur Canal . . . . .	...	264	69	1	...	...	334
	Velaranniyam Canal . . . . .	...	5,928	1,412	152	...	...	7,492
	Buckingham Canal	31,450	2,27,329	65,699	1,024	...	...	3,25,502
	TOTAL—B.—NAVIGATION	31,450	2,33,521	67,180	1,177	...	...	3,89,328
		4,93,050	34,14,005	13,12,187	47,636	...	...	52,67,178
	TOTAL GOVERNMENT OF MADRAS							
		4,93,050	34,14,005	13,12,187	47,636	...	...	52,67,178
	Carried over							

No. 86A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—*contd.*

CLASS OF WORKS.	PROVINCES AND CANALS	Expenditure and Improvements	Maintenance and repairs	Establishment.	Tools and Plant		Suspense.	Debit—Recoveries on Revenue Account.	NET TOTAL.
					R	Rs			
Provincial Governments— <i>contd.</i>									
A.—Irrigation Works	Brought forward								
	GOVERNMENT OF BOMBAY								
	Alibhar Kacheri Canal		4,013		1,862	136	...	...	6,011
	Saufravah Canal		16,934		5,898	293	...	...	23,125
	Ghar Canal	30	1,93,900		48,077	513	...	18	2,42,628
	Great Marak Canal		8,535		14,320	715	...	...	53,570
	Gadikeri Tank		100		43	3	...	...	146
	Mavinkop Tank		100		43	3	...	...	146
	Sakkur Canal	898	85,080		21,473	233	...	...	1,07,684
	Unharwah	4,957	81,994		21,442	223	...	10	1,07,506
	Pegari Canal	6,697	4,26,438		1,08,870	1,135	...	31	5,43,119
	Desert Canal	5,208	5,07,202		1,27,230	1,326	...	26	6,40,940
	Fuleli Canal	1,657	1,35,413		68,195	2,873	...	...	2,11,138
	Sultha Canal	—1,535	10,731		2,409	31	...	...	11,238
	Naulakhi		41,963		14,256	571	...	...	56,750
	Pinyari Canal	1,919	1,13,005		29,711	552	...	17	1,45,170
	Indus Canal Right Bank	2,074	13,790		5,263	228	...	...	23,357
	Indus Canal Left Bank	8,829	51,205		19,408	758	...	35	80,365
	Sind Canal and Branches	16,907	87,297		25,873	270	...	...	1,30,347
Rajib Chitli and Garang	—10	12,932		3,209	34	...	...	16,165	
Canals in Rohri	6,209	1,55,923		28,304	610	...	2	1,41,044	
Western Nera and Pritchard	3,499	2,41,974		60,951	635	...	17	3,07,042	
Phatta	...	5,650		1,403	15	...	...	7,068	
Garar Mainamde.	...	71,838		25,353	1,019	...	...	1,01,210	

Name of the work	Area irrigated in acres	Cost of construction in Rs.	Cost of maintenance in Rs.	Total cost in Rs.	Benefit in Rs.	Benefit in % of cost	Remarks
Kari Shurahi	...	30,620	10,373	417	...	...	1,410
Nasirwah	...	21,425	7,238	202	...	3	28,972
Indus Canals—other canals (Fuleli District)	...	33,725	11,883	478	...	15	47,423
Damblio	...	19,899	6,824	274	...	...	27,242
Marviah	...	6,319	1,569	16	...	...	7,904
Baghar Canal	...	30,011	9,958	356	...	...	45,079
Shahada Canal	...	568	4,781	174	...	...	8,664
Dadu Canal	...	16,786	1,168	43	...	...	20,097
	...	68,922	6,90,067	14,226	...	171	31,83,456
Kasudi Tank	...	4.3	735	7	...	...	1,165
Chakli Canal	...	713	989	34	...	...	1,736
Hathnati and Kharat Canals	...	7,669	6,495	353	...	170	41,119
Dambal Canal	...	2.0	374	6	...	...	580
Medleri Canal	...	349	651	10	...	...	1,010
Hartla Tank	...	5.0	486	24	...	...	1,910
Mhaswa Tank	...	669	649	31	...	...	1,349
Madag Tank	...	646	1,196	18	...	...	1,860
Asundi Tank	...	400	744	11	...	...	1,155
Ekank Tank	...	7,710	9,580	361	...	...	17,651
Muchkundi Tank	...	870	757	25	...	...	1,652
Lhad dwardi Tank	...	1,461	2,548	25	...	...	4,034
Blatodi Tank	...	2,487	3,923	117	...	...	6,527
Koragan Tank	...	946	1,174	44	...	...	2,164
Krishna Canal	...	6,573	12.35	375	...	...	16,618
	...	9,101	59,635	1,41	...	146	99,630
	...	4,03,050	13,12,187	17,456	...	...	22,67,178

Unproductive

Carried over

No. 26A.—DETAILED ACCOUNT OF WORKING EXPENSES AND MAINTENANCE OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS
for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—*contd.*

CLASS OF WORKS.	PROVINCES AND CANALS.	Extensions and Improvements.	Maintenance and repairs.	Establishment.	Tools and Plant.	Suspense	Debit—Recoveries on Revenue Account.	Net Total.
	Brought forward	R 4,93,050	R 34,14,065	R 13,12,487	R 47,636	R ...	R ...	R 52,67,178
		68,922	24,10,415	6,90,067	14,226	...	174	31,88,456
A.—Irrigation Works	Provincial Governments—<i>contd.</i>							
Unproductive—<i>contd.</i>	GOVERNMENT OF BOMBAY—<i>contd.</i>	9,101	50,695	38,530	1,441	...	146	99,650
	Upper Main River Works	...	3,151	4,374	148	...	...	7,673
	Maini Tank	...	2,482	3,444	116	...	...	6,042
	Ashti Tank	...	3,524	4,379	165	...	...	8,063
	Rewari Canal	...	1,479	2,054	69	...	...	3,602
	Shinsuphal Tank	...	2,218	3,867	38	...	...	6,123
	Lower Panjhra River Works	...	1,000	3,920	47	...	...	4,967
	Yerla River Irrigation Works	925	8,001	12,390	419	...	...	21,735
	Parsul Tank	...	484	1,058	11	...	...	1,553
	Mutha Canal, including Matoba Tank	6,250	40,137	81,043	788	...	...	1,28,278
	Gokak Canal, 1st Section and Storage Works	.	5,689	10,587	161	...	...	16,437
	Eastern Nura Works	2,515	2,13,513	1,37,874	4,290	...	...	3,58,192
	Mhaswad Tank	544	5,851	9,459	108	...	...	15,962
	Jamrao Canal	16,528	3,14,222	3,02,659	4,293	...	14	6,37,688
	Janda Canal	...	5,998	5,827	381	...	...	12,102
	Pachri Tank	507	1,758	2,814	106	...	...	5,185
	Nira Left Bank Canal, and Shetphal Tank	928	83,812	2,12,130	2,308	...	...	2,99,178
	Hasanaliwah	—817	21,945	15,305	317	...	...	36,750
	Dad Canal	—4,500	1,17,404	86,081	1,749	...	...	2,00,784
	Nasrat Canal	—196	93,618	66,994	1,867	...	...	1,61,783

[illegible]

C. and (10. Irrigation, etc.

No. 86A.—DETAILED ACCOUNT OF WORKING EXPENSES AND MAINTENANCE OF IRRIGATION, NAVIGATION, EMPANKMENT AND DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—contd.

CLASS OF WORK.	PROVINCES AND CANALS.	Extensions and Improvements.	Maintenance and repairs.	Establishment.	Tools and Plant.	Suspense.	Debit—Recoveries on Revenue Account.	Net Total.
		R	R	R	R	R	R	R
A.—Irrigation. Works								
Productive	Brought forward	8,49,251	80,77,439	43,67,639	1,32,763		88,412	1,33,88,680
	Provincial Governments—contd.							
	GOVERNMENT OF UNITED PROVINCES.							
	Ganges Canal	1,01,101	7,69,438	13,15,846	24,417	...	...	22,10,392
	Lower Ganges Canal	41,053	5,75,360	11,97,893	16,301	...	...	17,70,607
	Eastern Jumna Canal	37,211	2,09,323	4,40,890	5,079	...	...	7,01,503
	Agra Canal	4,261	1,75,449	3,21,704	4,114	...	...	5,23,528
	Robilkhand Canal	19,611	64,103	1,57,234	6,573	...	...	2,47,521
	Dun Canal	1,115	39,831	71,203	1,090	...	...	1,25,985
	Bijnor Canal	3,857	18,741	24,885	1,208	...	...	48,691
Unproductive	Garai Canal	1,115	7,622	10,560	232	...	...	19,529
	Sarda Canal		5,60,206	6,69,492	7,041	...	...	12,36,739
	Total	2,21,457	24,40,076	41,58,507	60,985	...	...	68,85,795
	Betwa Canal	7,772	1,04,182	2,07,563	2,361	...	...	3,21,481
	Ken Canal	20,508	70,625	1,54,426	2,211	...	...	2,53,799
	Dhassan Canal	259	58,155	96,897	1,463	...	...	1,56,774
	Ghaggar Canal	459	47,245	72,839	1,262	...	...	1,21,805
	Pahuj and Garhman Canals	..	7,795	13,231	180	...	...	21,206
	Lakes and Tanks in Jhansi District	2,403	8,261	17,528	246	...	...	28,438
	Majhagan Tank.	528	4,649	8,767	119	...	...	14,063
Sec. I Lakes	Lakes and Tanks in Hamirpur District	1,529	3,352	8,416	112	...	...	13,409
	Tanks in Banda District	...	3,389	5,101	78	...	...	8,568
		645	3,264	6,504	90	...	...	10,503

A.—Irrigation Works	Productive	Sukhra Canal	.	.	.	.	.	1,052	5,572	9,639	175	...	...	16,438
		Gohar Noh Scheme	.	.	.	.	.	147	5,252	7,883	143	...	...	13,425
		Kitham Reservoir	.	.	.	.	.	...	1,547	1,508	32	...	...	3,087
		Batwar Lake and Canal	.	.	.	.	.	...	2,880	4,703	66	...	...	7,649
		Bela Sagar Lake	.	.	.	.	.	721	...	1,148	16	...	...	1,885
		Jauwanti Tank	.	.	.	.	.	...	3,540	5,238	81	...	...	8,850
		Rupma Tank	.	.	.	.	.	...	2,983	4,765	60	...	...	7,817
		Total	.	.	.	.	.	35,623	3,38,601	6,26,158	8,734	...	...	10,19,246
		TOTAL GOVERNMENT OF UNITED PROVINCES	.	.	.	.	.	2,57,050	27,78,767	47,84,365	74,819	.	.	78,45,001
		GOVERNMENT OF PUNJAB	.	.	.	.	.	.	.	.	.	.	.	.
C. and CC. Irrigation, etc.		Upper Bari Doab Canal	.	.	.	.	.	1,48,862	7,93,769	8,93,361	8,200	...	...	18,13,897
		Western Jumna Canal	.	.	.	.	.	1,11,765	7,13,869	10,26,699	11,522	...	...	18,32,759
		Siddhai Canals	.	.	.	.	.	7,792	80,463	11,696	304	...	...	1,30,524
		Sindh Canal	.	.	.	.	.	78,891	4,38,423	10,09,760	11,743	...	...	15,38,262
		Chenab Inundation Canal	.	.	.	.	.	7,501	1,38,922	69,250	500	...	...	2,15,216
		Lower Chenab Canal	.	.	.	.	.	7,72,967	21,32,830	22,19,430	1,31,449	...	...	52,24,178
		Lower Jhelum Canal	.	.	.	.	.	8,30,098	18,87,358	10,24,678	2,47,414	...	...	34,00,553
		Upper Chenab Canal	.	.	.	.	.	3,94,881	8,78,166	10,48,196	26,149	...	...	23,40,630
		Upper Jhelum Canal	.	.	.	.	.	2,61,974	7,02,460	7,02,021	64,486	...	...	17,86,328
		Lower Bari Doab Canal	.	.	.	.	.	88,017	6,58,402	11,43,263	14,233	...	...	18,55,670
		Sutlej Valley Project	.	.	.	.	.	1,80,652	48,02,097	22,53,697	1,16,721	...	...	40,40,225
			.	.	.	.	.	23,82,900	1,32,26,119	1,14,92,561	6,32,501	...	...	2,43,58,212
		Carried over	.	.	.	.	.	11,50,201	1,08,56,206	91,52,604	2,07,582	...	...	2,12,98,681

(a) Includes Rs. 99,07,454, on account of recoveries from the Bahawalpur and Hlaneur States.

No. 36 A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—*contd.*

CLASS OF WORKS.	PROVISIONS AND CANALS.	Extensions and Improvements.	Maintenance and Repairs.	Establishment.	Tools and Plant.	Suspense.	Loss on Government Commercial Undertakings.	Deduct—Recoveries on Revenue Account.	Net Total.
		R.	R.	R.	R.	R.	R.	R.	R.
A.—Irrigation Works Unproductive	Brought forward	11,56,801	1,08,56,20	91,52,004	2,07,582	...	...	88,412	2,12,88,681
	Provincial Government— <i>contd.</i>	23,82,900	1,82,26,119	1,14,92,261	6,32,501	...	...	33,75,539	2,48,68,242
	GOVERNMENT OF PUNJAB— <i>contd.</i>	1,53,903	4,19,734	2,72,973	1,972	..	...	506	8,48,076
	Muzaffargarh Inundation Canal	1,24,624	4,51,788	2,74,205	1,982	...	...	1,474	8,51,215
	Indus Inundation Canals	21,762	1,08,830	60,347	14,571	...	...	...	2,05,510
	Shahpur Canals	396	12,516	16,166	177	...	...	...	28,245
	Ghaggar Canal	3,00,685	9,91,868	6,28,771	18,702	..	...	1,980	19,84,046
	TOTAL GOVERNMENT OF PUNJAB	26,83,685	1,42,18,987	1,21,16,032	6,51,203	...	...	33,77,519	2,62,92,288
	GOVERNMENT OF BURMA.	2,019	16,349	14,705	664	...	...	...	33,767
	Shwetchaung Canal	13,220	27,563	44,850	1,472	577	...	...	87,712
	Man Canals	7,832	1,04,952	1,00,416	4,067	1,070	...	...	2,18,337
	Nwadet Canal System	233	95,828	77,925	3,464	911	...	...	1,78,361
	Ngapyanung Canal System	970	6,214	9,308	259	68	...	...	16,819
	Thindwe Canal System	6,340	62,857	63,522	2,495	656	...	...	1,35,870
	Myinye and Tamok Canal System	16,973	28,979	52,489	1,657	436	...	...	1,00,514
Productive	Zidaw Canal System	4,423	22,499	27,934	971	227	...	...	56,054
	Kinda Canal System	...	8,496	10,030	306	80	...	...	18,912
	Nathlwe Canal System	1,179	18,240	27,554	700	179	...	...	47,852
	Kyime Canal System	389	1,557	2,310	70	18	...	...	4,344
	Htongyi Canal System	4 57	6,377	112,405	282	...	...	...	20,611
	Meiktila Lake	8,513	1,94,957	1,63,138	7,338	—6,042	...	10	3,67,894
	Slawobo Canal	17,192	3,52,392	3,27,580	13,928	3,560	7,14,082
	Mon Canal	80,770	9,47,290	9,34,216	37,073	1,740	...	10	20,01,079

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No. 36A.—DETAILED ACCOUNT OF WORKING EXPENSES AND MAINTENANCE OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930—*concl'd.*

CLASS OF WORKS.	PROVINCES AND CANALS.	Extensions and Improvements.	Maintenance and repairs.	Establishment.	Tools and Plant.	Suspense.	Loss on Government Commercial Undertakings.	Deduct—Revenues on Revenue Account.	Net Total.
		R	R	R	R	R	R	R	R
	Brought forward	41,30,442	2,72,35,040	2,29,53,492	9,47,198	—29,198	7,68,332	34,65,993	5,25,41,333
	Provincial Governments— <i>concl'd.</i>								
	GOVERNMENT OF BIHAR AND ORISSA.								
A.—Irrigation Works.									
Unproductive	Son Project	46,817	4,20,692	6,70,475	22,542	—138	...	1,191	11,59,197
	Orissa Project	4,101	2,56,539	4,30,188	36,249	4,055	...	63	7,31,069
	Dhaka Canal	1,131	10,856	16,563	577	...	...	8	29,119
	Tribeni Canal	30,189	78,303	1,50,017	5,235	2,108	...	290	2,85,552
	TOTAL—GOVERNMENT OF BIHAR AND ORISSA	82,238	7,66,390	12,67,243	64,593	6,025	...	1,552	21,84,937
	GOVERNMENT OF CENTRAL PROVINCES.								
A.—Irrigation Works.									
Unproductive	Khajri Aranda	...	2,900	5,420	44	...	...	...	8,364
	Marowda	...	1,298	2,399	19	...	...	...	3,716
	Pindraon	192	1,473	3,812	25	...	...	1	5,501
	Runal	...	1,618	4,179	24	...	...	...	5,831
	Rantek Reservoir	...	9,969	30,980	150	...	...	21	41,078
	Khairbunda	...	7,287	22,367	109	...	...	...	29,763
	Chandpur	...	5,712	18,177	86	...	...	5	23,970
	Asola-Mendha	217	10,110	31,705	155	...	...	9	42,178
	TOTAL—CENTRAL PROVINCES	...	1,761	5,096	26	...	...	3	6,880

FINANCE AND REVENUE ACCOUNTS OF THE

10-34 A.—DETAILED ACCOUNT of WORKING EXPENSES and MAINTENANCE of IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE WORKS for which CAPITAL ACCOUNTS are kept for the year ended 31st March 1930.

CLASS OF WORKS.	PROVINCES AND CANALS.	Extensions and Improvements.	Maintenance and repairs.	Establishment.	Tools and Plant.	Suspense.	Deduct—Reserves on Revenue Account.	Net Total.
		R	R	R	R	R	R	R
A —Irrigation Works—	Central Government.							
	BALUCHISTAN.							
Unproductive .	Shebo Canal . . . . .	...	1,926	3,923	186	...	2	6,083
	Khushdil Khan Canal	459	10,120	6,777	456	...	19	17,798
	Nari Weir Canal . . . . .	...	6,002	4,205	37	...	...	10,804
	Total	459	18,108	14,905	679	...	21	34,130
	NORTH-WEST FRONTIER PROVINCE.							
Productive .	Lower Swat Canal	4,660	1,61,773	2,00,103	4,224	—5,289	...	3,55,521
	Kabul River Canal	480	31,026	40,300	794	...	...	72,600
	Total	5,140	1,82,799	2,40,403	5,018	—5,289	...	4,28,121
Unproductive .	Upper Swat Canal	42,129	2,32,979	3,51,905	7,611	—9,254	...	6,25,370
	Total	47,269	4,15,778	5,92,308	12,629	—14,493	...	10,53,491
	RAJPUTANA.							
Unproductive .	Tanks in Ajmer Sub-Collectorate	18,440	18,491	11,951	1,249	...	...	50,181
	Tanks in Beawar Sub-Collectorate	6,055	12,177	6,473	641	...	...	25,346
	Tanks in Tudaerh Sub-Collectorate . . . . .	...	9,157	3,423	322	...	...	12,902
	Total	24,495	39,825	21,847	2,202	...	...	88,429
	HIGH COMMISSIONER.							
	Expenditure in England not accounted for in India . . . . .	...	...	...	...	12	-	12
	TOTAL CENTRAL GOVERNMENT	72,223	4,73,711	6,29,080	15,570	—14,481	21	11,76,082

ACCOUNT of EXPENDITURE on IRRIGATION, NAVIGATION, EMBANKMENT and DRAINAGE Works for which no CAPITAL ACCOUNTS are kept for the year ended 31st March 1930.

Details.	CENTRAL GOVERNMENT.						PROVINCIAL GOVERNMENTS.										Total Central and Provincial.		
	India	Baluchistan.	North-West Frontier Province.	Delhi Presidency.	Rajputana.	Other Items	RESERVED.												
							Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces.	Government of Assam.	Shan States Federation.		TOTAL.	
Navigation Works— Works for which neither Capital nor Revenue Accounts are kept—	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Works	1,07,366	44,698	...	...	...	1,51,954	1,21,329	2,08,705	545	16,374	...	1,84,403	...	15,436	...	2,644	5,83,094	6,85,048
Extensions and Improvements	35,693	...	...	...	35,693	1,61,980	4,40,438	789	...	...	6,877	...	28,263	...	...	6,38,356	6,74,049
Maintenance and Repairs	1,411	228	...	...	...	1,639	25,74,725	17,99,940	28,113	40,802	...	96,806	2,311	43,128	...	5,789	45,94,250	45,95,589
Establishment	74,400	34,072	...	...	...	1,08,532	6,47,883	8,80,006	24,500	56,518	...	82,088	3,192	1,84,975	...	1,736	18,81,754	19,90,286
Tools and Plant	5,764	1,069	...	...	...	6,833	16,803	22,742	835	1,463	...	9,617	111	...	...	769	52,476	59,309
Suspense	-7,564	...	...	...	...	-7,564	...	...	...	-4,238	...	...	...	...	...	...	-4,228	-11,812
TOTAL	1,81,307	1,15,760	...	...	...	2,97,067	36,22,819	33,51,891	64,782	1,10,459	...	3,59,384	5,614	2,74,802	...	10,938	76,95,702	79,92,769
Miscellaneous Expenditure—
Works	1,585	...	...	1,585	...	...	...	...	...	...	...	...	...	...	...	1,585
Maintenance and Repairs
Establishment	2,04,613	609	4,845	...	2,10,067	1,84,534	5,543	5,158	87,960	2,28,112	-22	...	12,125	...	...	4,71,415	6,81,482
Tools and Plant	21,520	...	57	...	21,577	11,713	322	213	363	20,963	-2	...	7,689	...	...	41,231	62,808
Other charges	31,923	...	1,641	(a)	34,135	19,481	10,714	7,497	2,942	5,79,087	-81	1,302	14,005	...	...	6,34,947	15,76,302
Grants-in-aid	5,760	...	...	...	...	7,083	...	...	...	...	12,793	12,793
Suspense	-256	...	...	...	-256	...	...	...	...	-33,054	2,296	-883	-387	...	...	-32,028	-32,284
TOTAL	2,57,801	2,194	6,543	9,07,791	11,74,328	2,21,438	16,584	12,868	41,265	7,93,128	9,224	419	83,382	...	...	11,28,358	23,02,686
TOTAL—A.—IRRIGATION WORKS	1,81,307	1,15,760	2,194	6,543	9,07,791	14,71,995	37,44,307	33,68,475	67,650	1,51,694	7,93,128	8,68,608	6,093	3,08,184	...	10,938	88,24,060	1,02,95,455

[illegible]

(a) Government's share of leave and nonvoluntary charges of Irrigation Establishment in respect of service rendered prior to 1st April 1931 in the provinces named below.

Madras	•	•	•	71,956
Bombay	•	•	•	1,09,400
United Provinces	•	•	•	5,57,293
Punjab	•	•	•	2,66,137
Central Provinces	•	•	•	1,10,970
				<hr/> 8,07,791

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1929-30.

Sections D. and DD.—Posts and Telegraphs.

Capital and Revenue Accounts.

Capital Account	Charged to Revenue	Rs. 11,38,355	Revenue Account	Net Receipts	Rs. 1,49,901
	Not charged to Revenue	33,07,339		Expenditure	71,29,867
Depreciation Fund				Credits	42,45,496
				Debits	2,66,914

MAJOR HEAD.	No. of Account.	DETAILS OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
General . . .	39	General Results of the Indian Posts and Telegraphs Department	268	R	R	R
	41	General Results of the Indo-European Telegraph Department	268	...	...	...
Capital Account . . .	40A	Indian Posts and Telegraphs Department— Abstract Account of Interest-bearing Capital Outlay	273	...	...	...
	40B	Detailed Account of Capital Outlay	273	45,74,789	...	45,74,789
	41B	Indo-European Telegraph Department— Abstract Account of Interest-bearing Capital Outlay	285	...	...	...
	41C	Detailed Account of Capital Outlay	286	—1,29,095	...	—1,29,095
		Total Capital Account		44,45,694	...	44,45,694
Revenue Account . . .	40	Indian Posts and Telegraphs Department— Detailed Account of Profit or Loss	270	62,44,531	...	...
	40F	Detailed Account of Postage and Message Revenue	276	...	8,81,80,492	...
	40G	Detailed Account of Miscellaneous Revenue	277	...	2,47,69,141	...
		Indo-European Telegraph Department—				
	41A	Detailed Account of Profit or Loss	284	—7,35,535	...	...
	41F	Detailed Account of Message Revenue	287	...	25,43,072	...
	41G	Detailed Account of Miscellaneous Revenue	288	...	52,542	...
		Total			11,55,45,247	...
	40H	Deduct—Working Expenses of the Indian Posts and Telegraphs Department	281	11,26,16,175		
	41H	Deduct—Working Expenses of the Indo-European Telegraph Department	291	27,79,171	11,53,95,346	
		NET RECEIPTS . . . . .		...	1,49,901	...
Interest	39	Interest on Capital— Indian Posts and Telegraphs Department	268			65,77,989
	41	Indo-European Telegraph Department	268			5,51,978
		Total Revenue Account			1,49,901	71,29,967
Depreciation Fund . . .	40 I	Appropriation to Depreciation Fund— Indian Posts and Telegraphs Department	282	...	40,09,346	...
	41 I	Indo-European Telegraph Department	292	...	2,36,150	...
	40 I	Appropriation from Depreciation Fund— Indian Posts and Telegraphs Department	282	...	...	2,55,492
	41 I	Indo-European Telegraph Department	292	...	...	11,422
		Total Depreciation Fund . . . . .		...	42,45,496	2,66,914

D. and DD. Posts and Telegraphs.

2 M

Sections D. and DD.—Posts and Telegraphs.

(i) Indian Posts and Telegraphs Department.

(ii) Indo-European Telegraph Department.

CAPITAL AND REVENUE ACCOUNTS.

GENERAL.

Under this section are included the accounts of two independent Departments, the Indian Posts and Telegraphs Department and the Indo-European Telegraph Department. The latter system connects with that of the Indo-European Telegraph Company to form one of the routes for telegraphic communication between India and Europe, and also provides much of the internal communication in Persia. The Indian Posts and Telegraphs Department supplies Postal, Telegraph, Wireless and Telephone service in India. Traffic with Australia and other countries to the east of India is controlled by other Telegraph Administrations.

CAPITAL ACCOUNTS.

2. A commercial system of accounts has been introduced in both these Departments with effect from 1925-26. Block accounts have been prepared showing the present value of the existing assets. The Valuation Reports revealed that the amount of 'expired capital outlay' on 1st April 1925 was very considerable and that assets representing an appreciable amount of expenditure had been lost or abandoned in the past. A Depreciation Fund, contributions to which are made on a Sinking Fund plan, has also been instituted, but the Fund bears the cost of replacements to the extent of the depreciation accruing after 1st April 1925 only, while the balance of the expenditure, which corresponds to the expired capital outlay on the 1st April 1925, is met by interest-bearing advances from General Revenues.

3. All Capital Outlay, including that on renewals and replacements, is recorded under two capital major heads, 56-1 and 56-11, outside the Revenue Accounts. The reconstituted capital accounts of the two Departments started with the depreciated values of the assets existing on 1st April 1925 shown in the Valuation Reports, and interest is payable on these total amounts whether financed from Loan Funds or from Revenue. The capital account of the Indian Posts and Telegraphs Department has been reconstituted without reference to the portion of the assets constructed from Revenue or to the portion constructed from Loan Funds. It is impossible to distinguish in the reconstituted capital accounts, in which depreciated values have been taken and from which abandoned assets have been omitted, the portions which should and should not be charged to Revenue. Hence the Capital outlay prior to 1925-26 has not been distributed between outlay charged to Revenue and outlay not charged to Revenue. All expenditure on Postal Buildings is charged to Revenue and, in the accounts for 1925-26, the Stores and Manufacture Suspense balance was transferred by actual account adjustment from Capital met from Revenue to Capital not charged to Revenue. The portion of capital expenditure which the Government of India decide in each year to meet from Revenue is deducted in lump and transferred to a capital major head in the Revenue section of the account.

REVENUE ACCOUNTS.

4. The Revenue accounts of the two Departments were also then reorganised. Contributions to cover depreciation are charged as part of the year's working expenses and the departments also make a contribution to General Revenue to cover their pensionary liability towards their employees.

The general plan of the Revenue accounts of the Indian Posts and Telegraphs Department has undergone extensive revisions to enable the profit or loss under each of the four branches, Post Office, Telegraphs, Radio Telegraphs and Telephones, to be exhibited separately. The Revenue accounts of the Indo-European Telegraph Department have also been recast on the same plan, but there is only one Profit and Loss account for the whole Department.

5. The initial compilation of outlay on renewals and replacements is at present made under two sub-divisions, 56-I (b) and 56-II (b), of the Major heads 56-I and 56-II, the portion chargeable to the Depreciation Fund being transferred to the Fund through the Revenue accounts, but it is proposed to open two new Major heads in the Revenue section of the account for this purpose.

6. The various classes of receipts and expenditure are shown under descriptive heads in accounts Nos. 40 and 41-A. and the subsidiary statements.

INDIAN POSTS AND TELEGRAPHS DEPARTMENT.

The major portion of the receipts of the Indian Posts and Telegraphs Department is derived from postage and message revenue which accrues chiefly from sale of stamps. A lump sum representing the Local Governments' share of the value of unified stamps used for revenue purposes is transferred annually to VII—Stamps (see Notes under Stamps, page 122). The other important sources of revenue are commission on money orders, rents of wires leased to railways and canals, rents recovered from subscribers to telephone exchanges and trunk call fees. The division of postage and message revenue between the Postal and Telegraph Branches is made on the basis of an actual enumeration of telegrams for specified periods of the year. The other receipts can be allocated directly to one branch or the other.

The working expenses of the Indian Posts and Telegraphs Department are principally incurred upon establishments, conveyance of mails, maintenance of telegraph and telephone lines and exchanges and wireless stations. The present arrangement of the accounts is such that expenditure on one branch or another is separately exhibited where this is possible. In the case of general charges or of charges incurred jointly by two branches, a distribution is made on the scientific basis which is the most suitable in each case.

2.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

The revenue of the Indo-European Telegraph Department accrues partly in India and partly in England. The Indian portion of the revenue is almost entirely Message Revenue, while the receipts in England represent the shares of this Department as determined by the Joint Purse Agreement and the Agreement governing the Australasian Message Fund. The former was concluded in 1879 with the other two Companies providing telegraphic communication between India and Europe in order to avoid ruinous competition. The receipts of all the three parties are pooled into a Joint Purse and then divided between them according to the Agreement. The Australasian Message Fund is the result of an agreement between the Joint Purse partners and the Eastern Extension Telegraph Co., which provides telegraphic communication between India and Australasia. Its object is to make up the loss due to the adoption of an uneconomic rate for Australian traffic. The working expenses of the Indo-European Telegraph Department are of similar nature to those of the Indian Posts and Telegraphs Department, but the position is complicated by the fact that the Department maintains and uses, under various agreements, some lines which are the property of the Persian Government.

3.—STATEMENT showing the GENERAL RESULTS of the INDIAN POSTS and TELEGRAPHS DEPARTMENT for the year ended 31st March 1930.

(1)	Capital outlay. (Vide account No. 40-B.)				Gross Receipts.			Working Expenses, including Depreciation (Vide Account No. 40-11.)	Interest on Capital Outlay.	Total Revenue Expenses.	Net Profit (+) or Loss (-). (Vide Account No. 40.)
	During the year.		To end of the year.	Postage and Message Revenue (Vide Account No. 40-E.)	Miscellaneous Revenue (Vide Account No. 40-G.)	Totals.					
	Charged to Revenue.	Not charged to Revenue.									
							(2)					(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
	R	R	R	R	R	R	R	R	R	R	R
	11,66,936	—3,174	2,30,77,608	6,60,07,053	1,29,69,515	7,89,76,568	8,04,13,329	7,10,572	8,11,23,901	—21,47,333	
	...	20,62,783	10,26,89,222	2,20,63,995	61,32,783	2,82,21,783	2,69,88,783	47,53,942	3,17,42,725	—36,20,942	
	...	—53,047	36,25,737	1,01,444	2,07,699	3,12,140	8,07,453	1,90,384	9,97,897	—6,85,697	
	...	10,94,397	1,60,93,183	...	54,89,142	54,89,142	44,08,610	9,21,091	53,29,701	✓ 1,09,441	
TOTAL	11,66,936	34,07,853	14,54,85,090	8,81,50,492	2,47,69,141	11,29,49,633	11,26,16,176	65,77,989	11,91,94,164	—62,44,531	

From corresponding amount credited under '18—Interest on Ordinary Debt' by Rs. 1,06,475 representing interest on outlay allotted to Stores and Manufacture Supplies on-out, and balance on capital works during the period of construction debited under '18—Interest on Ordinary Debt' by Rs. 1,06,475.



No. 40.—STATEMENT OF THE NET PROFIT OR LOSS from each branch of the INDIAN

Expenditure.	Post Office.	Telegraphs.	Radio.	Telephone.	Total.
	₹	₹	₹	₹	₹
Working Expenses (India and England)—					
C.—Direction	6,01,824	5,72,177	1,84,891	1,04,957	14,13,849
D.—Accounts and Audit	25,89,769	8,04,951	31,026	86,821	35,12,567
E.—Traffic Control	32,66,914	6,51,178	...	...	39,18,090
F.—Engineering Expenses . . . . .	...	68,05,606	1,09,186	8,46,180	77,60,971
G.—Pensionary Charges	44,28,974	14,13,187	60,060	1,32,660	60,34,881
H.—Stamps, Post Cards, etc.	20,16,204	30,808	...	...	20,46,507
I.—Stationery and Printing	23,39,688	3,30,778	27,329	45,228	27,32,921
J.—Postal Expenses	6,85,51,440	...	...	...	6,85,51,440
K.—Telegraph Traffic . . . . .	...	1,55,32,268	...	...	1,55,52,268
L.—Radio Expenses . . . . .	...	...	11,02,404	...	11,02,404
M.—Telephone Expenses . . . . .	...	...	...	21,80,196	21,80,196
N.—Provision for Depreciation	1,42,501	24,14,501	1,62,565	6,54,078	33,63,415
Inter-Branch Adjustments	+11,77,040	—8,90,768	—7,86,751	+5,06,490	...
TOTAL (GROSS) WORKING EXPENSES	8,61,04,268	2,70,78,268	8,90,710	45,56,608	11,81,69,539
O.—Deduct—Credits to Working Expenses	46,90,984	6,91,475	23,257	1,47,998	55,53,664
Net Working Expenses	8,04,13,329	2,69,86,783	8,07,453	44,08,610	11,24,16,175
Interest on Capital Outlay	7,10,572	47,55,942	1,30,384	9,21,091	56,77,989
TOTAL EXPENDITURE	8,11,23,901	3,17,42,725	9,97,637	53,29,701	11,91,94,164
Net Profit (+) or Loss (—)	—21,47,333	—35,20,943	—6,85,637	1,09,441	(a) —82,44,531
GRAND TOTAL	7,89,76,568	2,82,21,783	3,12,140	54,39,142	11,29,49,633

POSTS AND TELEGRAPHS DEPARTMENT for the year ended 31st March 1950.

Receipts.	Post Office.	Telegraphs.	Radio.	Telephones.	TOTAL.
	R	R	R	R	Rs
Gross Receipts (India and England)—					
A.—Postage and Message Revenue	6,60,07,058	2,20,68,995	1,04,444	...	8,81,80,492
B.—Miscellaneous Revenue	1,29,69,515	61,52,788	2,07,886	54,89,142	2,47,69,141
GRAND TOTAL .	7,89,76,563	2,82,91,783	9,12,140	54,89,142	11,36,69,528



No. 40-B.—STATEMENT of CAPITAL OUTLAY in the INDIAN POSTS AND

1	OUTLAY DURING		
	Post Office.	Telegraphs.	Radio Tele- graphs.
	2	3	4
	R	R	R
Outlay on new Assets.			
Buildings	11,26,306	75,123	20,635
Railway Mail Vans owned by Post Office	58,631	...	...
Telegraph and Telephone Lines and Radio Masts and Aerials . . . . .	...	30,87,702	21,827
Apparatus and Plant . . . . .	...	2,96,201	1,77,561
TOTAL NEW ASSETS	11,86,136	34,69,126	2,20,273
<i>Deduct--Receipts on Capital Account</i>	...	12,000	...
Total	11,66,936	34,47,126	2,20,273
Stores and Manufacture Suspense . . . . .	...	-18,77,061	...
Miscellaneous Posts and Telegraphs Advances	-9,120	-25,504	...
NET OUTLAY ON NEW ASSETS	11,57,816	16,11,561	2,20,273
Expenditure on Renewals and Replacements--			
Buildings	5,946	-18,933	681
Railway Mail Vans owned by Post Office . . . . .	...	...	...
Telegraph and Telephone Lines and Radio Masts and Aerials . . . . .	...	5,06,296	2,207
Apparatus and Plant . . . . .	...	70,559	21,426
TOTAL RENEWALS AND REPLACEMENTS	5,946	5,18,222	21,374
TOTAL CAPITAL OUTLAY	11,63,762	20,62,788	2,53,647
<i>Deduct--Portion of Capital Outlay financed from Ordinary Revenues</i>	<i>11,66,936</i>	...	...
CAPITAL OUTLAY NOT CHARGED TO REVENUE	-3,174	20,62,788	2,53,647

TELEGRAPHS DEPARTMENT during and to end of the year ended 31st March 1930.

THE YEAR		OUTLAY TO END OF THE YEAR				
Telephone.	Total.	Post Office.	Telegraphs.	Radio-Telegraphs.	Telephone.	Total.
5	6	7	8	9	10	11
R	R	₹	R	R	R	R
59,071	12,92,184	2,31,35,564	1,41,87,661	11,75,526	7,31,371	3,91,30,412
...	38,531	9,02,563	...	...	...	9,02,563
7,54,814	38,64,373	...	7,43,72,733	6,12,729	95,57,950	8,48,43,417
2,42,733	7,16,795	...	94,73,623	15,79,071	52,75,480	1,03,34,154
10,56,648	59,11,983	2,39,33,132	9,23,40,012	33,61,326	1,55,65,031	13,52,10,331
5,058	17,053	11,07,553	12,000	...	5,653	11,24,743
10,51,590	58,94,925	2,28,30,547	9,23,28,012	33,67,323	1,55,60,023	13,40,85,958
...	—18,77,061	...	73,84,024	...	...	73,84,024
6,126	—28,498	—8,386	—3,936	—291	8,937	—3,726
10,57,716	39,89,366	2,28,22,161	9,07,08,050	33,67,035	1,55,68,960	14,14,86,206
78	—12,228	2,52,539	91,716	2,803	8,494	3,55,612
...	...	2,848	...	...	...	2,848
19,765	5,23,328	...	27,21,143	7,424	1,27,803	23,56,373
17,038	69,323	...	1,63,353	2,48,475	3,88,223	8,05,051
36,881	5,85,423	2,55,447	29,81,212	2,58,702	5,24,523	40,19,884
10,94,597	45,74,789	2,30,77,608	10,26,89,262	36,25,737	1,60,93,483	14,54,88,090
...	11,66,936					
10,94,597	94,07,853					

40-F.—DETAILED STATEMENT of POSTAGE AND MESSAGE REVENUE of the INDIAN POSTS AND TELEGRAPHS DEPARTMENT during the year ended 31st March 1930.

	Total.	APPORTIONMENT BETWEEN BRANCHES.			
		Post Office.	Telegraphic.	Radio.	Telegraph.
	R	R	R	R	R
Joint Postal and Telegraph Receipts :—					
Sale of ordinary stamps	7,76,64,017	5,88,97,791	1,87,52,361	13,862	...
Deduct—Refund of ordinary stamps	8,361	8,361	...	...	...
Deduct—Civil Departments' share of ordinary and unified stamps	47,57,200	47,57,200	...	...	...
Sale of Service stamps	94,33,962	94,33,962	...	...	...
TOTAL JOINT POSTAL AND TELEGRAPH RECEIPTS	8,23,29,115	6,35,53,192	1,87,52,361	13,862	...
Postal Receipts :—					
Postage realised in cash	22,67,669	22,67,669	...	...	...
Net receipts from other Postal Administrations	8,60,700	8,60,700	...	...	...
TOTAL	31,28,369	31,28,369	...	...	...
Deduct :—					
Refund of Postage	5,092	5,092	...	...	...
Net payments to other Postal Administrations	6,79,416	6,79,416	...	...	...
TOTAL DEDUCTIONS	6,81,508	6,81,508	...	...	...
NET POSTAL RECEIPTS	24,43,861	24,43,861	...	...	...
Telegraph (including Radio) Receipts :—					
Receipts from State (bearing messages, etc.	28,744	...	28,744	...	...
Telegraph charges realised in cash	1,09,22,782	...	1,08,90,411	32,368	...
Net receipts from other Telegraph Administrations	2,86,830	...	2,86,830	...	...
Net receipts from other Radio Companies	78,851	...	11,271	59,580	...
TOTAL	1,13,12,207	...	1,12,20,269	91,918	...
Deduct :—					
Net payments to Indo-European Telegraph Department	5,64,358	...	5,64,358	...	...
Net payments to other Telegraph Administrations	67,48,458	...	67,48,458	...	...
Net payments to other Radio Companies	13,988	...	13,988	...	...
Refunds of overcharges and payment of delivery charges	4,31,028	...	1,33,351	677	...
Foreign Traffic Exchange Adjustment (Transferred to Miscellaneous Revenue)	1,44,099	...	1,43,410	686	...
TOTAL	79,04,991	...	79,03,625	1,366	...
Net Telegraph (including Radio) Receipts	34,07,216	...	33,16,634	90,552	...
TOTAL POSTAGE AND MESSAGE REVENUE	8,81,80,492	6,60,07,053	2,20,68,997	1,04,444	...

(a) Includes the share creditable to telegraphs on account of service stamps.

G.—DETAILED STATEMENT of MISCELLANEOUS REVENUE of the INDIAN POSTS and TELEGRAPHS DEPARTMENT during the year ended 31st March 1930.

	Total.	Post Office.	Telegraphs.	Radio.	Telephone.
Total Receipts:—	R	R	R	R	R
Receipts on account of Money Orders and British Postal Orders	1,22,16,307	1,22,16,307	...		...
Deduct—Refunds	393	393	...		...
Net	1,22,15,914	1,22,15,914	...		...
Fees and other Receipts	7,91,149	7,91,149	...		...
Deduct—Miscellaneous Refunds	37,548	37,548	...		...
TOTAL POSTAL RECEIPTS	1,29,69,515	1,29,69,515	...		...
Telegraph (including Radio) Receipts:—					
Rent of Wires and Instruments leased to Railways and Canals	54,09,963	...	54,09,963		...
Recoveries from Guarantors	2,36,131	...	2,36,631	28,500	...
Fees and other Receipts	5,43,305	...	3,64,793	1,78,507	...
Foreign Traffic Exchange Adjustment	1,44,099	...	1,43,410	689	...
	63,62,498	...	61,54,802	2,07,696	...
Deduct—Miscellaneous Refunds	2,014	...	2,014		...
AL TELEGRAPH (INCLUDING RADIO) RECEIPTS	63,60,484	...	61,52,788	2,07,696	...
Telephone Receipts:—					
Rent of Telephones	39,60,531	...	...		39,60,531
Telephone Call Fees	9,08,747	...	...		9,08,747
Recoveries from Guarantors	1,92,261	...	...		1,92,261
Royalties from Telephone Companies	3,83,165	...	...		3,83,165
Fees and other Receipts	17,951	...	...		17,951
	54,62,655	...	...		54,62,655
Deduct—Miscellaneous Refunds	23,513	...	...		23,513
TOTAL TELEPHONE RECEIPTS	54,39,142	...	...		54,39,142
TOTAL MISCELLANEOUS REVENUE	2,47,69,141	1,29,69,515	61,52,788	2,07,696	54,39,142

GOVERNMENT OF INDIA, FOR THE YEAR 1929-30.

[illegible]

(a) Government's share of leave and pensionary charges of Irrigation Establishment in respect of service rendered prior to 1st April 1937 in the provinces named below.

Madras	•	•	•	71,956
Bombay	•	•	•	1,00,400
United Provinces	•	•	•	5,57,293
Punjab	•	•	•	2,66,137
Central Provinces	•	•	•	1,10,970
				<hr/> 8,07,791

INDIAN POSTS and TELEGRAPHS DEPARTMENT for the year ended 31st March 1930—*contd.*

IND IN ENGLAND.										DISTRIBUTION OF EXPENDITURE BETWEEN THEIR BRANCHES.			
other Governments and Departments.	Miscellaneous charges.	Renewals and Replace- ments chargeable to Depreciation Fund.	Debit—Expenditure not from Depreciation Fund.	Debit—Credits for Services rendered to other Departments.	Debit—Sums of Estab- lishment (ch table to Capital, etc	Leave Salaries and Dependants Pay drawn in England.	Other Expenses paid in England.	Loss by Exchange.	Total.	Post Office.	Telegraphs.	Radio.	Telephones.
£	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
1,200	...	...	...	...	...	1,09,536	17,257	1,100	8,80,844	5,02,773	3,07,680	43,701	26,490
...	...	...	...	...	...	...	...	...	8,82,724	...	3,04,297	...	78,467
...	...	...	...	...	...	...	...	...	1,91,241	99,051	...	02,190	...
1,300	...	...	...	...	...	1,09,536	17,257	1,100	14,13,140	6,01,924	5,72,177	1,34,891	1,04,957
130	...	...	...	2,11,328	...	13,338	...	103	25,13,597	25,50,769	8,04,051	81,026	86,821
...	60,31,881	...	...	...	...	...	...	...	60,31,881	44,23,074	14,18,187	60,000	1,32,000
...	20,40,807	...	...	...	...	...	...	...	20,40,807	20,10,304	30,803	...	...
...	27,32,051	...	...	...	...	...	...	...	27,32,051	23,20,598	3,30,778	27,329	45,226
...	33,63,445	1,07,108	1,07,108	...	...	...	...	...	33,63,445	1,42,501	24,14,201	1,52,506	6,54,078
1,330	1,41,78,054	1,07,108	1,07,108	2,11,328	...	1,22,874	17,257	1,203	1,01,04,470	1,31,08,500	55,65,097	4,05,871	10,23,742
...	...	...	...	46,68,888	8,36,779	...	...	...	55,65,097	46,90,034	6,91,475	23,257	1,47,028
1,320	1,41,78,051	1,07,108	1,07,108	43,78,211	8,80,779	1,32,574	17,257	1,303	1,35,50,500	74,17,930	43,74,522	3,82,014	8,75,744
651	...	...	...	...	...	42,706	...	370	6,22,980	4,50,407	1,36,480	...	...
...	...	...	...	...	...	...	...	...	32,05,104	27,80,417	5,11,087	...	...
651	...	...	...	...	...	42,700	...	370	39,18,000	32,06,014	6,51,176	...	...
27,549	...	...	...	...	...	23,528	2,07,383	2,551	71,48,009 5,09,32,002	4,77,80,283	...	...	...
...	...	...	...	...	...	...	...	...	70,81,858	70,81,858	...	...	...
...	...	...	...	...	...	...	...	...	1,36,80,324	1,36,80,324	...	...	...
27,640	...	...	...	...	...	23,825	2,07,383	2,551	71,48,009 —31,48,009	6,86,51,440	...	...	...
451	...	...	...	...	...	10,492	...	171	1,24,01,180 (a) +21,48,009	...	1,55,82,288	...	...
28,654	...	...	...	...	...	90,050	2,05,333	3,892	8,50,21,708	7,18,18,884	1,02,03,444	...	...
29,974	1,41,78,054	1,07,108	1,07,108	43,78,211	8,80,779	2,12,900	3,10,590	4,595	10,16,72,804	7,92,30,280	2,10,77,998	3,82,014	8,75,744

(a) Represents lump sum transfer from Abstract J. to Abstract K. on account of share of cost of Combined Offices.

D. & DD.—Posts and Telegraphs.

No. 40—II.—STATEMENT OF WORKING EXPE

Heads.	EXPEND										
	Pay of Officers.	Pay of Permanent Es- tablishment.	Pay of Temporary Es- tablishment.	Allowances, Honoraria, etc.	Repairs to Buildings.	Repairs to Apparatus and Plant.	Repairs to Telegraph and Telephone Lines and Radio Communication Systems.	Repairs to Instruments and Apparatus.	Materials and Stores used in Engineering Work.	Contingencies for Engineering.	Contingencies.
	R	R	R	R	R	R	R	R	R	R	R
Brought forward	34,77,031	6,05,08,767	3,64,002	67,69,274	6,00,622	10,10-	...	1,00,000	10,778	1,43,801	5,48,443
F.—Engineering Expenses:—											
Joint Control—Salaries and expenses of Directors, Telegraph Engineering	3,01,376	1,00,394	3,500	34,100	...	...	...	...	...	...	14,003
Joint Divisional—Salaries and expenses of Engineers, etc.	7,00,672	8,00,441	60,870	4,60,015	31,165	...	...	...	...	...	63,370
Telegraph offices and instruments	88,243	3,47,475	20,400	67,021	...	5,87,614	...	...	...	...	41,394
Maintenance of Telegraph and Trunk Telephone Lines	...	13,03,778	36,073	4,17,353	...	...	11,00,022	...	...	...	1,00,312
Joint—Miscellaneous Stores . . . . .	...	...	...	...	...	...	...	...	3,01,747	...	...
Stores and Workshop Charges debited to Working Expenses and Indirect Charges . . . . .	...	...	...	...	...	...	...	...	1,07,704	...	...
Total Engineering Expenses	10,60,000	27,10,128	1,60,451	9,61,367	32,405	5,67,614	11,00,022	...	6,00,671	...	2,51,720
L.—Radio Expenses:—											
Maintenance and Operation of Radios	1,71,034	3,70,341	65,437	1,34,000	9,141	1,30,283	14,476	63,210	14,104	...	60,130
M.—Telephone Expenses:—											
Maintenance and Operation of Telephones	97,553	10,14,023	93,217	1,54,674	15,413	3,48,042	2,04,439	...	40,904	...	1,14,608
Total Telegraph and Telephone Expenses	13,27,077	41,04,031	3,20,135	12,70,977	57,010	10,72,739	14,18,635	63,210	7,50,810	...	4,22,076
GRAND TOTAL	48,04,708	7,07,00,656	6,98,127	70,29,251	6,67,641	11,13,547	14,19,886	1,00,71,099	7,78,221	1,43,523	60,07,119

The INDIAN POSTS and TELEGRAPHS DEPARTMENT for the year ended 31st March 1930.—*concl'd.*

INDIA AND IN ENGLAND.

DISTRIBUTION OF EXPENDITURE
BETWEEN THREE BRANCHES.

Establishment and other charges paid to other Governments and Department.	Miscellaneous charges	Renewals and Replacements chargeable to Depreciation Fund.	Deduct—Furniture met from Depreciation Fund.	Deduct—Credit for Services rendered to other Departments.	Deduct—Share of Establishment debitable to Capital, &c.	Leave salaries and gratification pay drawn in England.	Other Expenses paid in England.	Loss by Exchange.	Total.	Post Office.	Telegraphs.	Radio.	Telephone.
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
20,074	1,41,78,054	1,07,108	1,07,108	48,78,211	8,86,779	2,18,090	3,10,500	4,605	10,18,72,004	7,02,30,260	2,10,77,008	3,22,614	8,75,744
...	1,31,553	117	1,117	5,00,373	...	3,66,654	1,840	1,41,870
...	33,43,465	...	17,20,051	...	6,22,484
...	11,84,317	...	11,54,317	...	...
...	30,27,087	...	30,27,087	...	...
...	3,51,547	...	2,30,201	80,894	5,053
...	36,490	219	4,04,312	...	3,07,445	20,953	75,915
...	1,31,553	30,900	1,436	77,60,971	...	68,05,608	1,08,186	8,46,180
...	46,537	10	883	11,02,404	...	...	11,02,404	...
368	21,80,190	...	...	...	21,80,190
266	1,78,389	36,010	1,819	1,10,43,571	...	68,06,606	12,11,590	30,26,378
90,240	1,41,78,054	1,07,108	1,07,108	48,78,211	8,86,779	3,07,249	3,47,505	6,414	11,26,16,175	7,93,33,280 (a)+11,77,048	2,78,58,571 (a)-8,98,788	15,94,304 -7,56,751 (a)	89,02,120 (a)+5,06,490

(a) Represents inter-branch adjustments.

D. & DD.—Posts and Telegraphs.

20

No. 40-I.—STATEMENT showing the APPROPRIATIONS to and from the DEPRECIATION FUND of the INDIAN POSTS and TELEGRAPHS DEPARTMENT during the year ended 31st March 1930 and the BALANCES at Credit of the Fund at the commencement and end of the year.

		Balance on 1st April 1929.	Amount appropriated from Revenue. (See Acct. No. 40-H.)	Interest on Accumulated Balance. (See Acct. No. 44.)	Appropriation from the Fund.	Balance on 31st March 1930.
		R	R	R	R	R
Post Office	.	4,18,506	1,50,698 (a)	21,931	12,076	5,78,154
Telegraphs (including Radio Telegraphs) :—						
(i) Telegraphs	.	92,78,708	24,06,109 (a)	4,73,134	1,35,328	1,21,22,623
(ii) Radio Telegraphs	.	5,51,573	1,52,565	26,752	66,746	6,64,144
Telephone	.	24,50,624	6,54,078	1,24,054	40,442	31,88,944
	TOTAL	1,27,99,411	53,63,445	6,45,901	2,55,492	1,65,53,265

(a) Includes Rs. 8,192 representing accumulation in the Depreciation Fund transferred from the Telegraph branch to the Postal branch on account of Interfund transfer of buildings during the year.

No. 41.—STATEMENT showing the GENERAL RESULTS of the INDO-EUROPEAN TELEGRAPH DEPARTMENT for the year ended 31st March 1930.

	Capital Outlay (Vide Account No. 41C.)			Gross Receipts.			Working Expenses including Provision for Depreciation (vide Account No. 41H.)	Interest on Capital Outlay.	Total Revenue Expenses.	Net Profit (+) or Loss (—) (vide Account No. 41A.)
	During the year.		To end of the year.	Message Revenue (vide Account No. 41F.)	Miscellaneous Revenue (vide Account No. 41G.)	TOTAL.				
	Charged to Revenue.	Not charged to Revenue.								
Indo-European Telegraph Department (Persian Gulf and Persian Sections).	R —28,681	R —1,00,314	R 1,23,88,008	R 25,43,072	R 52,542	R 25,95,814	R 27,79,171	R 5,51,978	R 33,31,149	R —7,35,535

FINANCE AND REVENUE ACCOUNTS OF THE

286

FINANCE AND REVENUE ACCOUNTS OF THE

No. 41-C.—DETAILED STATEMENT of CAPITAL OUTLAY in the INDO-EUROPEAN TELEGRAPH DEPARTMENT during and to end of the year ended 31st March 1930.

	Outlay during the year.	Outlay to end of the year.
OUTLAY ON NEW ASSETS—		Rs
Persian Gulf Section.		
I.—Assets belonging exclusively to the Government of India :		
A.—Telegraphs—		
1. Lands and Buildings	—204	8,14,495
2. Lines and Wires . . . . .	...	12,71,452
3. Cables . . . . .	...	40,18,827
4. Apparatus and Plant	1,635	3,47,657
5. Cableship "Patrick Stewart" . . . . .	...	8,02,263
Total	1,371	73,54,694
B.—Radio Telegraphs—		
1. Lands and Buildings . . . . .	...	1,11,348
2. Aerial Systems . . . . .	...	11,889
3. Apparatus and Plant	1,290	39,167
Total	1,290	1,65,404
II.—Outlay subject to Amortisation	...	6,29,795
<i>Deduct—Amount written off annually from Revenue</i>	...	...
Net Outlay subject to Amortisation	...	6,29,795
III.—Outlay on behalf of Persia acknowledged due by her	—4,100	60,528
TOTAL OUTLAY	—1,439	87,10,421
IV.—Stores and Suspense	—81,751	4,45,516
TOTAL PERSIAN GULF SECTION	—83,190	91,55,937
Persian Section.		
V.—Outlay on behalf of Persia acknowledged due by her—		
(a) Central Persia Telegraph line	—50,286	5,45,903
(b) Arabistan Lines	—4,042	2,30,205
(c) Robat Seistan Line	—2,306	39,202
(d) Kerman Bunder Abbas Line . . . . .	...	6,69,782
Deduct—Amount of advances by British Exchequer held at credit of Capital pending repayment	—62,634	11,41,182
	—6,737	3,11,476
Net Total	—55,897	11,29,706
VI.—Outlay subject to Amortisation for which Persia has not acknowledged liability	...	24,73,092
<i>Deduct—Amount written off annually from Revenue</i>	1,00,000	70,00,000
Net Outlay subject to Amortisation	—1,00,000	14,73,092
Total Outlay	—1,55,897	26,02,798
VII.—Deduct—Undisbursed rental of Central Persian Telegraph Line to be deducted from cost of Kerman Bunder Abbas Line held in Deposit	18,763	2,81,103
TOTAL PERSIAN SECTION	—1,74,660	23,21,395
TOTAL OUTLAY ON NEW ASSETS	—2,57,850	1,11,77,302
EXPENDITURE ON RENEWALS AND REPLACEMENTS OF ASSETS CHARGEABLE TO CAPITAL BELONGING EXCLUSIVELY TO THE GOVERNMENT OF INDIA—		
Persian Gulf Section.		
A.—Telegraphs—		
1. Lands and Buildings	60	6,214
2. Lines and Wires . . . . .	...	9,752
3. Cables	1,19,291	5,87,449
4. Apparatus and Plant	4,812	7,018
5. Cableship "Patrick Stewart"	4,164	2,89,529
	1,28,327	8,99,962
B.—Radio Telegraphs—		
1. Lands and Buildings . . . . .	...	...
2. Aerial Systems . . . . .	...	...
3. Apparatus and Plant	428	10,744
	428	10,744
TOTAL RENEWALS AND REPLACEMENTS	1,28,755	9,10,706
TOTAL CAPITAL OUTLAY	—1,29,095	1,23,88,008
<i>Deduct—Capital Outlay financed from Ordinary Revenues</i>	—28,581	1,22,23,925
CAPITAL OUTLAY NOT CHARGED TO REVENUE	—1,00,514	1,84,083

No. 41-F.—DETAILED STATEMENT of MESSAGE REVENUE of the INDO-EUROPEAN TELEGRAPH DEPARTMENT during the year ended 31st March 1930.

	Amount.	Amount.
	₹	₹
CASH COLLECTIONS :—		
Persian Gulf Section	2,83,412	
Persian Section	1,47,988	
	4,31,400	
Receipts from Indian Posts and Telegraphs Department .	5,64,888	
Receipts from Iraq Administration	2,26,139	
Total	12,21,927	
<i>Deduct—Payments to Persian Government on account of terminal rates and traffic account.</i>	93,880	
Net Total India		11,28,047
Receipts in England—		
<i>Secretary of State :—</i>		
Message Revenue	£ 2,348	
Receipts on Common Purse Accounts	1,82,208	
TOTAL	1,84,556	
<i>Deduct—Payments in respect of Revenue—</i>		
Message Revenue	£ 21,423	
Australian Message Fund	7,960	
Total Deductions	29,383	
Total Receipts in England £	1,55,173	
Ditto converted into Rs. at £1 = Rs. 13½		14,02,808
Exchange on ditto		12,717
NET MESSAGE REVENUE (INDIA AND ENGLAND)		25,48,072

FINANCE AND REVENUE ACCOUNTS OF THE

288

FINANCE AND REVENUE ACCOUNTS, ETC., FOR THE YEAR 1929-30.

No. 41-G.—DETAILED STATEMENT of MISCELLANEOUS REVENUE of the INDO-EUROPEAN TELEGRAPH DEPARTMENT during the year ended 31st March 1930.

	R
Persian Gulf Section—	
Sale proceeds of stores	1,498
Fines	100
Rent of electric and sanitary installations	3,107
House rent	3,190
Share of cost of Radio offices debitable to British Exchequer	39,465
Miscellaneous	8,850
TOTAL .	56,510
Persian Section—	
Fines	25
Miscellaneous	—3,993
TOTAL .	—3,968
TOTAL MISCELLANEOUS REVENUE .	52,542

No. 41-H.—STATEMENT of WORKING EXPENSES of the INDO-EUROPEAN

	Pay of Officers.	Pay of Establishment.	Allowances, Honoraria, etc.	Repairs to Plant, Lines and Buildings.	Contingencies.	Miscellaneous Expense.	Item No.
Persian Gulf Section.	Rs	Rs	Rs	Rs	Rs	Rs	
A.—General Charges	89,200	10,514	29,839	78	6,689	72,240	1
B.—Line Maintenance	18,853	50,639	14,344	10,915	8,419	564	2
C.—Cable Maintenance	51,241	60,511	14,080	41,230	11,470	1,09,225	3
D.—Working and Maintenance of Signal Offices	21,073	4,03,536	27,107	31,463	1,64,054	2,109	4
E.—Radio Offices . . . . .	...	49,390	12,631	6,828	8,670	54	5
F.—Pensionary Charges . . . . .	...	...	...	...	...	62,000	6
G.—Provision for Depreciation and Amortisation . . . . .	...	...	...	...	...	1,08,260	7
TOTAL	1,70,023	6,04,820	1,58,289	80,620	1,52,302	5,58,078	
H.—Deduct—Credits to Working Expenses . . . . .	...	...	...	...	...	61,716	
TOTAL WORKING EXPENSES (PERSIAN GULF SECTION)	1,70,023	6,04,820	1,58,289	80,620	1,52,302	4,96,362	8
Persian Section.							
A.—General Charges	1,05,968	10,550	70,267	6,847	6,648	99,787	9
B.—Line Maintenance	11,751	62,258	43,342	20,493	4,032	453	10
D.—Working and Maintenance of Signal Offices . . . . .	...	2,18,082	65,309	10,313	22,203	498	11
F.—Pensionary Charges . . . . .	...	...	...	...	...	42,000	12
G.—Provision for Depreciation and Amortisation . . . . .	...	...	...	...	...	1,00,000	13
TOTAL WORKING EXPENSES (PERSIAN SECTION)	1,17,707	2,82,497	1,79,008	37,652	33,053	2,59,738	14
GRAND TOTAL	2,86,733	8,87,317	3,37,297	1,17,172	1,85,355	7,56,100	15

TELEGRAPH DEPARTMENT for the year ended 31st March 1930.

Item No.	Stock adjustment and value of unserviceable stock materials and losses written off to Revenue.	Unadjusted Indirect charges on account of store establishment.	Renewals and Replacements chargeable to Depreciation Fund.	Deduct—Dependence met from Depreciation Fund.	Leave Salaries and Depreciation Pay drawn in England.	Other Working Expenses paid in England.	Loss by Exchange.	Total.
	R	R	R	R	R	R	R	R
1	...	...	...	..	40,850	570	355	2,80,116
2	62,636	20,327	...	...	6,500	776	24	1,08,486
3	...	...	...	...	11,696	575	90	3,83,754
4	...	...	...	...	22,854	...	201	6,60,085
5	...	...	...	...	4,869	...	40	83,082
6	...	...	...	...	...	...	...	88,030
7	...	...	11,422	11,422	...	...	...	1,66,200
	62,636	20,327	11,422	11,422	86,578	1,030	710	18,94,616
	..	...	...	...	...	...	...	93,786
8	62,636	20,327	11,422	11,422	86,578	1,030	710	18,01,080
9	...	..	..	...	44,925	12,322	543	3,61,046
10	...	...	...	...	19,792	...	186	1,52,316
11	...	...	...	...	10,043	596	69	8,22,770
12	...	...	...	...	...	..	...	42,000
13	..	...	...	...	...	...	...	1,00,000
14	...	...	...	...	74,769	12,019	778	9,78,141
15	62,636	20,327	11,422	11,422	1,61,887	14,849	1,488	27,79,171

D. and DD.—Posts and Telegraphs.

No. 41-I—STATEMENT showing the APPROPRIATION to and from the DEPRECIATION FUND of the INDO-EUROPEAN TELEGRAPH DEPARTMENT during the year ended 31st March 1930 and the BALANCES at credit of the Fund at the commencement and end of the year.

	Balance on 1st April 1929.	Amount appropriated from Revenue. (See Acct. No. 41-H.)	Interest on Accumulated Balance. (See Acct. No. 44).	Appropriation from the Fund.	Balance on 31st March 1930.
Persian Gulf Section	R 7,47,902	R 1,98,290	R 37,880	R 11,422	R 9,72,630
Persian Section	.. ..	.. ..	.. ..	.. ..	.. ..
	7,47,902	1,98,290	37,880	11,422	9,72,630

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1929-30.

Section E.—Debt Services.

Revenue, Rs. 6,84,15,954. Expenditure, Rs. 19,38,53,745.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	Major Head Total.	
					Revenue.	Expenditure.
				₹	₹	₹
Interest	42	Receipts	297	...	6,84,15,954	...
Interest on Public Debt, Central	42A	Expenditure	302	34,13,72,608	...	...
Do. Provincial .	43	Expenditure	303	7,29,99,389	...	...
	43A	Statement showing the distribution of Interest charges between 'Interest on Ordinary Debt' and 'Interest on Capital debited to Commercial Departments' .	304	...	...	...
	43A	Interest on Ordinary Debt, Central . .	304	...	...	4,01,47,181
	43A	Do. Provincial	304	...	...	1,81,12,054
Interest on other Obligations	44	Expenditure	311	...	...	6,86,55,077
Appropriation for Reduction or Avoidance of Debt	45	Expenditure	315	...	...	6,69,39,433
				TOTAL .	6,84,15,954	19,38,53,745

This section deals with the charges connected with the services of the Public Debt of the Central and Provincial Governments, as also of other unfunded obligations of the Government of India. The receipts brought to account in this section are mainly derived from interest on the securities held in the Gold Standard Reserve, from payments made by public bodies and individuals on loans and from temporary investment of the cash balance in England. They are therefore treated as an appropriate set off to the charges brought to account under this section.

XVI—Interest.

The amounts recorded under this head relate chiefly to transactions connected with the Treasury cash balances. The interest realised from the investments of the Paper Currency Reserve is credited to the major head 'Currency' (see Note under 'Currency', page 417), but the interest on investments of the Gold Standard Reserve has been credited to this head since 1923-24, but see note to Account No. 92-B, page 645.

2. The following items deserve special comment :—

Interest on Famine Relief Fund.—The interest payable by the Government of India on the balance of the Famine Relief Fund, as well as that payable by the Provincial Government on advances from the Famine Relief Fund to finance the Provincial loan account, is credited to the Fund itself (*vide* Account No. 87, page 634) and not to "Interest".

Interest on Provincial Balances.—This represents interest allowed by the Government of India to Local Governments on fixed deposits of surplus provincial balances under conditions prescribed by the Government of India. This interest is payable on all fixed deposits of not less than Rs. 25 lakhs (Rs. 10 lakhs for Assam) made for not less than six months at a time. The rate of interest payable on deposits initially declared for twelve months or over is 1 *per cent.* less, and that on deposits for shorter periods 2 *per cent.* less, than the rate charged by the Central Government to the Provincial Loans Fund on advances made to it during the period. The rate of interest charged on advances to the Provincial Loans Fund during 1929-30 was 5½ *per cent.*

for the year ended 31st March 1930.

PROVINCIAL GOVERNMENTS.											TOTAL CENTRAL AND PROVINCIAL.
Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Shan States Federation.	Total.	
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
...	...	...	...	...	...	...	...	...	...	...	71,15,997
28,36,824	1,41,69,303	3,25,893	10,60,570	6,12,520	10,60,941	5,60,328	3,60,027	44,191	759	2,15,68,003	2,15,68,003
28,33,824	1,41,69,303	3,35,893	10,50,570	6,12,520	10,60,941	5,60,328	3,60,027	44,191	759	2,15,68,008	2,68,82,000
12,45,633	.	2,70,000	43,760	3,65,683	...	2,01,250	...	2,29,206	.	23,45,124	23,45,124
18,038	1,000	18,059	...	...	.	753	...	...	...	40,247	40,247
8,150	31	...	...	1,203	...	...	...	.	...	1,323	1,323
8,150	36,091	12,943	...	...	...	705	...	...	...	67,828	70,495
27,086	37,062	31,001	...	1,582	...	1,619	...	...	...	99,448	1,12,053
...	...	...	...	...	...	...	...	...	...	...	474
12,329	4,30,011	106	.	1,202	...	2,509	...	...	...	4,37,016	4,84,650
12,329	4,30,011	106	.	1,202	.	2,509	...	...	...	4,37,016	30,39,809
82,811	41,071	14,280	2,800	804	853	19	82	...	...	82,826	1,71,898
40,68,160	1,13,60,254	6,13,589	10,91,623	9,69,002	10,80,568	7,55,043	2,80,545	2,78,899	759	2,43,55,365	3,40,07,700
...
...
...
...
...	...	...	...	...	...	...	...	...	...	...	2,41,08,161
...	...	...	...	...	...	...	...	...	...	...	2,42,108
40,68,160	1,43,83,354	6,13,589	10,91,623	9,69,002	10,80,568	7,55,043	2,80,545	2,78,899	759	2,43,55,365	3,40,15,954

E.—Debt Services.

2 Q

19—Interest on Ordinary Debt.

The 'Ordinary Debt,' for the purpose of this head of account, represents the total amount of public loans raised in India and in England by the Central and Provincial Governments *less* the amount of capital debited to Commercial Departments or Departments whose accounts are kept on commercial principles.

2. All cash payments on account of interest on Permanent, Temporary and Floating Debt of the Central and Provincial Governments in India and in England, including charges on account of discount, are in the first instance charged to this head. Transfers are then made to the Railway, Irrigation, Posts and Telegraphs and other Commercial sections of the accounts of interest on Railway, Irrigation, Posts and Telegraphs and other capital outlay on commercial services. The manner in which this interest is calculated is described in the Note on Railways (*vide* page 176).

3. Interest is charged by the Central to the Provincial Governments on advances from the Provincial Loans Fund, including (i) Central moneys still held by Local Governments in their Provincial Loan Accounts, (ii) capital expenditure on Irrigation works incurred from Central Revenues up to the end of 1920-21, and (iii) other loans and advances made from the Fund. This interest is credited to the Fund (see page 629), while the interest paid by the Fund on advances taken from the Government of India is taken in reduction of charges under this head. The interest charges of provincial Governments debited under this head consist of the interest paid to the Provincial Loans Fund, together with any interest paid on provincial borrowings in the open market.

No. 42A. --ACCOUNT of the PUBLIC DEBT of the GOVERNMENT of INDIA, bearing INTEREST, the ANNUAL INTEREST thereon and the INTEREST paid during the Year ended 31st March 1930 --concl'd.

	Amount of Loan, 31st March 1930.	Annual Amount of Interest.	Amount of Interest paid during the year.	Total.
				R
Brought forward				21,33,60,402
STERLING DEBT.				
Permanent Debt.	£	£	£	
<i>Secretary of State:</i>				
<i>Interest on Loans contracted in England under various Acts.—</i>				
India 5½ per cent. Stock	20,287,474	1,115,811	1,257,815	
India 1½ per cent. Stock (1950-55)	9,852,118	1,703,359	1,906,697	
India 4½ per cent. Stock (1953-58)	17,500,000	787,500	725,695	
India 3½ per cent. Stock	88,667,884	3,103,376	3,102,802	
India 3 per cent. Stock	77,024,185	2,310,726	2,310,407	
India 2½ per cent. Stock	11,539,986	288,500	288,172	
<i>Interest portion of Annuities created in purchase of Railways:—</i>				
East Indian Railway	16,783,297	721,589	734,862	
Eastern Bengal Railway	1,985,061	76,125	77,575	
Great Indian Peninsula Railway	18,234,021	519,812	535,481	
Madras Railway	8,378,172	291,253	299,276	
Scinde Punjab and Delhi Railway	6,473,057	247,594	251,025	
<i>Interest on outstanding Liabilities of Railway Companies taken over on purchase or termination of Contract:—</i>				
East Indian Railway Irredeemable Debenture Stock, 4½ per cent.	1,135,650	64,604	64,604	
East Indian Railway new Debenture Stock, 3 per cent.	8,000,000	240,000	239,995	
Eastern Bengal Railway Debenture Stock, 3½ per cent.	7,000,000	245,000	244,994	
East Indian Railway Debenture Stock, 4½ per cent, 1935-55	3,500,000	157,500	157,495	
Eastern Bengal Railway Irredeemable Debenture Stock, 4 per cent.	118,666	13,946	13,946	
South Indian Railway Irredeemable Debenture Stock, 4½ per cent.	425,000	19,125	19,125	
Great Indian Peninsula Railway Irredeemable Debenture Stock, 4 per cent.	2,701,450	108,058	108,058	
Do Do 3½ per cent.	3,500,000	122,500	122,498	
Burma Railways 3 per cent. Debenture Stock	1,250,000	37,500	37,500	
<i>Interest on Liability assumed in respect of British Government 5 per cent. War Loan (1929-47)</i>	16,721,003	836,050	836,050	
Floating Debt.				
Discount on India Bills			572,909	
Miscellaneous.				
Discount Sinking Funds in redemption of debt incurred in excess of money raised		75,349		
Management of Debt		91,517		
Expenses in connection with issue of 6 per cent. Bonds in February 1930		97,372		
Cost of advertisement of 6 per cent. Bonds		1,263		
Stamp duty on Transfers and Powers of Attorney, etc.		11,463	276,964	
Total Charges in England			14,184,305	
Ditto converted into Rs. at £1 = Rs. 13½				18,91,24,057
Exchange on ditto.				13,88,655
TOTAL INTEREST ON PUBLIC DEBT OF THE GOVERNMENT OF INDIA				40,38,73,114
<i>Deduct—Interest received from Provincial Loans Fund (See Account No. 86 A)</i>				6,19,72,177
<i>Do. —Interest portion of equated payments on account of Commutation of Pensions</i>				5,28,329
NET CHARGES OF THE CENTRAL GOVERNMENT				(a)34,13,72,608

(a) For distribution between 'Interest on Ordinary Debt' and 'Interest transferred to Commercial Departments', See Account No. 43A.

No. 43.—ACCOUNT OF INTEREST PAID ON THE PUBLIC DEBT OF THE SEVERAL PROVINCIAL GOVERNMENTS.

PROVINCIAL (Detailed).

	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Bihar.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Shan States Federation.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R
CHARGES IN INDIA.											
Interest on Loans raised in the Open Market.											
Interest on 6½ per cent. Punjab Bonds, 1933 . . . . .	...	...	...	...	11,83,551	...	...	...	...	...	11,83,551
Interest on 5½ per cent. Punjab Bonds, 1937 . . . . .	...	...	...	...	5,04,854	...	...	...	...	...	5,04,854
Interest on 6½ per cent. Bombay Development Loan . . . . .	...	(a) 65,41,284	...	...	...	...	...	...	...	...	65,41,284
Interest on 6½ per cent. United Provinces Development Loan . . . . .	...	...	...	(a) 27,30,568	...	...	...	...	...	...	27,30,568
Interest on 6 per cent. Management of Debt . . . . .	...	18,945	...	8,471	5,537	...	...	...	...	...	32,953
Miscellaneous . . . . .	...	...	...	2,633	...	...	...	...	...	...	2,633
TOTAL . . . . .	...	65,60,229	...	27,41,672	16,93,942	...	...	...	...	...	1,09,95,843
Interest paid to Provincial Loans Fund.											
On Advances representing outstanding Provincial Loan Account on 31st March 1921	1,03,869	4,90,866	...	3,08,443	...	...	...	73,986	...	...	9,83,114
On Advances representing Irrigation Capital expenditure up to 31st March 1921	29,68,725	32,06,551	4,20,543	41,51,782	73,53,913	...	19,97,511	14,19,675	...	...	2,15,24,950
On other Advances	34,91,740	2,42,51,902	7,57,014	70,43,630	22,28,892	10,01,837	1,92,514	10,52,921	5,750	21,863	4,00,53,233
TOTAL	65,70,384	2,79,49,319	11,83,557	1,15,09,805	95,82,475	10,01,337	21,90,325	25,46,552	5,750	21,863	6,25,61,397
TOTAL INTEREST CHARGES ON PROVINCIAL DEBT	65,70,384	2,79,49,319	11,83,557	1,15,09,805	95,82,475	10,01,337	21,90,325	25,46,552	5,750	21,863	7,36,57,140
Net Charges of the Provincial Governments (b).											
Deduct—Interest portion of equated payments on account of Commutation of Pensions	1,27,462	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
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TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
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TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
TOTAL	64,42,922	81,266	...	11,609	91,971	91,613	10,518	1,09,767	33,522	...	5,57,751
Net Charges of the Provincial Governments (b).	64,42,922	81,266	...	11,609	91,971	91,613					

No. 42A.—STATEMENT SHOWING THE DISTRIBUTION OF THE CHARGES FOR INTEREST PAID ON THE PUBLIC DEBT OF THE SEVERAL GOVERNMENTS IN INDIA for the year 1929-30 between "INTEREST ON ORDINARY DEBT" and "INTEREST ON CAPITAL DEBITED TO COMMERCIAL DEPARTMENTS."

PROVINCIAL GOVERNMENTS.														GRAND TOTAL.
Reference to Accounts.	CENTRAL GOVERNMENT.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Shan States Federation.	TOTAL	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Total Payments for Interest on Debt.	94,13,72,808	84,42,872	3,44,28,262	11,83,557	1,42,39,868	1,11,54,416	9,09,724	21,73,807	24,36,765	—27,775	...	21,868	7,29,59,389	41,43,71,997
Deduct—Amount transferred to Commercial Departments, etc., in respect of Interest on Capital:—														
Railways	29,09,26,164	...	...	..	7,715	..	...	...	...	48,274	...	...	55,959	29,09,82,153
Posts and Telegraphs	72,90,445	...	...	...	...	...	...	..	...	...	...	..	..	72,90,445
Irrigation	12,31,726	60,27,107	1,18,76,463	19,99,418	96,92,724	1,26,13,904	22,25,517	20,45,897	26,80,488	...	...	...	4,91,61,519	5,03,93,244
Salt	4,38,371	...	...	...	...	...	..	...	...	...	...	...	...	4,38,371
Forests	53,501	1,33,939	95,594	39,551	64,194	90,666	1,82,207	34,253	1,80,737	26,793	8,477	2,817	8,53,648	9,11,749
Visagapatam Port	9,79,205	...	...	...	...	..	..	..	...	...	...	...	..	9,79,205
Bombay Development Scheme . . . . .	...	...	23,64,523	...	...	..	..	...	..	...	...	...	23,64,523	23,64,523
Hydro-Electric Scheme . . . . .	...	53,716	...	...	...	6,54,672	...	...	...	...	...	...	7,05,355	7,05,355
Government Commercial Undertakings	(a) 3,06,015	2,51,279	2,23,235	...	...	1,08,035	11,55,764	..	...	...	...	...	17,38,169	29,44,354
Total Interest transferred to Commercial Departments	30,12,25,427	64,66,011	1,45,60,168	50,38,909	97,51,633	1,82,17,250	37,63,459	20,50,150	25,61,245	74,067	8,477	2,817	5,49,57,335	93,61,13,762
Balance, being Interest on Ordinary Debt	4,01,47,181	—23,169	1,98,65,094	—8,55,412	44,75,235	—22,82,584	—26,33,761	99,657	—4,24,480	—1,01,842	—8,477	19,043	1,81,12,054	5,25,39,285

20.—Interest on other obligations.

Under this head are recorded payments of interest on all obligations of Government other than the Public Debt of India. These consist of funds deposited with Government for special purposes and fall under the following main classes:—

- (i) Deposits in Post Office Savings Bank and Cash Certificates.
- (ii) Special Loans:—These comprise, in the main, funds deposited with Government as endowments of various institutions. The principal item is a deposit made by the late King of Oudh to endow certain charities and pensions
- (iii) Deposits of various provident funds established by Government for the benefit of its employes, of which the most important are the Railway and General Provident Funds.
- (iv) Deposits of Service Funds:—These consist of the deposits of certain funds, mostly under private management, which are permitted to bank with Government.
- (v) Deposits of certain special funds like the Postal Insurance and Life Annuity Fund.
- (vi) Fixed deposits of Provincial Governments.
- (vii) Deposits of balances of the Famine Relief Fund.
- (viii) Deposits of the Railway Reserve and Depreciation Funds and Depreciation Funds of other Commercial Departments and undertakings

The sub-divisions under these classes are given in Account No. 44, with the balances held under each, the rate of interest allowed, and the actual amount of interest paid during the year.

No. 44.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the year ended 31st March 1930, in continuation of the Account of the PUBLIC DEBT (Accounts Nos. 42A & 43).

PAYMENTS IN INDIA.	Amount, 1st April 1929	Amount, 31st March 1930.	Rate of Interest per cent	Amount of Interest paid during the year.
CENTRAL GOVERNMENT				
INDIA (GENERAL.	R	R		Rs
Special Loans.				
Sums deposited with Government in 1825 by Raja Kalisankar Ghoshal as Endowment for a Blind Asylum at Benares	48,000	48,000	5	(a)
Amount appropriated in 1861 for the Maintenance of Madho Rao out of the property forfeited by his father, a rebel, in 1857	6,68,000	6,68,000	4	(a)
Perpetual Loans (these are Madras irredeemable annuities granted from 1727 to 1817 at the nominal rates of interest of 8 and 6 per cent.)	2,34,500	2,34,500	8 and 6	16,310
Kollah Singanna Chetty's Choultry Endowment in 1817 (Madras)	41,769	41,769	6	2,045
Deposits of the Monegar Choultry from 1808 till 1818 (Madras)	66,879	66,879	4	2,675
Endowment in favour of the Lawrence Military Asylum at Mount Abu	10,000	10,000	5	750
Annuity Fund of Futeh Ullah Khan	40,000	40,000	6	2,400
Treasury Notes.				
Treasury Notes on account of Soldiers' Savings Bank Deposits	2,500	2,500	3½	..
Treasury Notes on account of the Bhonsla and other Nagpur Temples	3,73,800	3,73,800	5 and 4	(b)
Non-transferable Treasury Notes, Madras, appertaining to Educational and Charitable Funds, etc	71,619	71,619	4	2,865
Service Funds.				
Indian Military Widows' and Orphans' Fund (Rupee Branch)	11,387	12,881	5	598
Post Office Cash Certificates.				
Bonus on Post Office Cash Certificates	32,30,26,085	35,00,49,833	...	73,19,618
Savings Banks Deposits.				
Post Office Savings Bank Deposits	34,49,18,654	37,12,75,048	3	1,02,65,431
Provident Funds.				
State Railway Provident Institutions	22,27,66,736	23,97,11,978	4½	1,02,60,801
Companies' Railway Provident Funds	13,50,38,313	14,61,72,652	4½	64,38,309
Financial Department Provident Fund	31,378	34,689	4½	1,529
Civil Engineers' Provident Fund	1,38,875	1,51,960	4½	4,611
Forest Officers' Provident Fund	1,09,094	1,20,239	4½	5,325
Civil Veterinary Department Provident Fund	60,326	35,692	4½	2,465
General Provident Fund	3,87,76,960	4,22,14,073	4½	18,77,610
Other Miscellaneous Provident Funds	28,13,101	31,57,179	4½	1,36,237
Carried over	1,08,90,47,976	1,15,44,93,271		3,63,89,669

(a) Shown under United Provinces.

(b) Shown under Bombay and Central Provinces.

44.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1930, etc.—*contd.*

	Amount, 1st April 1929.	Amount, 31st March 1930.	Rate of Interest per cent.	Amount of Interest paid during the year.
INDIA GENERAL— <i>contd.</i>				
Brought forward	R 1,08,90,47,978	R 1,15,44,03,271		R 3,68,39,069
Provident Funds—<i>contd.</i>				
Indian Civil Service Provident Fund	12,80,953	14,56,200	4½	64,911
Special Accounts.				
Postal Insurance and Life Annuity Fund	3,64,43,713	4,02,80,352	3½	13,25,146
Depreciation and Reserve Funds.				
Highway Reserve Fund	17,05,63,645	15,87,41,939	4½	74,44,377
Highway Depreciation Fund	11,40,98,631	12,24,10,420	4½	53,21,634
Depreciation Fund of the Northern India Salt Revenue Department	13,87,427	16,40,182	4½	68,121
Depreciation Fund of the Posts and Telegraphs Department	1,35,47,313	1,75,25,835	4½	6,83,761
General Reserve Fund—Light-houses and Light-ships . . . . .	...	12,65,778	4½	40,413
Depreciation Reserve Fund—Light-houses and Light-ships . . . . .	...	1,07,555	4½	2,420
Replacements and replacement Reserve Fund—Light-houses and Light-ships . . . . .	...	82,130	4½	1,807
Other items.				
Workshop Fine Fund (Departmental) . . . . .	...	...	...	16
Payments to Post Office for Savings Bank and Cash Certificate work . . . . .	...	...	...	43,35,239
Cemetery Endowment Fund	2,37,828	2,48,385	3 and 3½	10,330
Interest on Miscellaneous Accounts . . . . .	...	...	...	53,700
Miscellaneous . . . . .	...	...	...	6,093
TOTAL	1,41,56,05,484	1,49,82,62,107		5,67,06,637
BALUCHISTAN.				
Provident Funds.				
General Provident Fund	4,04,672	4,07,928	4½	18,032
Indian Civil Service Provident Fund	21,855	22,599	4½	972
TOTAL	4,26,527	4,30,527		19,004
NORTH-WEST FRONTIER PROVINCE.				
Provident Funds.				
General Provident Fund	10,14,587	11,14,760	4½	47,513
Indian Civil Service Provident Fund	1,62,386	2,27,319	4½	9,430
TOTAL	11,76,973	13,42,088		56,943
MADRAS.				
Service Funds.				
Military Assistant Surgeons' Fund	3,91,554	3,97,864	4½	18,926
Provident Funds.				
Forest Officers' Provident Fund	66,850	62,939	4½	2,728
Police Officers' Provident Fund	53,157	55,425	4½	2,593
General Provident Fund	1,71,76,835	1,89,61,346	4½	8,44,659
Civil Engineers' Provident Fund	21,552	24,225	4½	1,065
Indian Civil Service Provident Fund	13,70,540	14,49,117	4½	63,344
Other Miscellaneous Provident Funds	7,99,068	8,74,146	4½	38,248
Other items.				
Deposits of Provincial Balance . . . . .	...	...	(a)	12,45,833
Cemetery Endowment Fund	48,094	50,818	3 and 3½	2,293
Famine Relief Fund	41,94,698	40,85,928	4½	1,88,819
Miscellaneous . . . . .	...	...	...	696
TOTAL	2,41,22,178	2,65,64,608		24,12,144
Carried over	1,44,13,31,164	1,52,65,99,330		5,81,94,728

(a) *Vide* para. 2 of the Notes under 'XVI—Interest,' page 295.

E.—Debt Services.

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No. 44.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1930, etc.—*contd.*

	Amount, 1st April 1929.	Amount, 31st March 1930.	Rate of Interest per cent.	Amount of Interest paid during the year.
	Rs	Rs		Rs
Brought forward	1,44,13,31,164	1,52,65,90,330		5,81,04,728
BOMBAY.				
Special Loans.				
Loans from the late King of Oudh	(a)	(a)	(a)	18,672
Educational Funds	9,11,548	9,11,548	6 and 5	13,093
Charitable Funds				32,150
Treasury Notes.				
Interest on Treasury notes on account of Bhonsla and other Nagpur Temples	(c)	(c)	5 and 4	66
Service Funds.				
Uncovenanted Service Family Pension Fund (Widows' Branch)	35,15,158	34,51,905	6, 4½ and 4½	1,84,598
Provident Funds.				
State Railway Provident Institutions	24,074	27,131	4½	1,219
General Provident Fund	2,26,59,808	2,52,34,241	4½	11,07,769
Civil Engineers' Provident Fund	78,125	84,225	4½	3,733
Indian Civil Service Provident Fund	15,32,724	15,28,498	4½	68,084
Other Miscellaneous Provident Funds	5,38,772	6,27,387	4½	28,304
Special Accounts.				
Uncovenanted Service Family Pension Fund (Life Assurance Branch)	3,331	9,531	3	138
Local Fund Pension Fund	2,76,532	21,910	3	8,300
Other items.				
Cemetery Endowment Fund	94,935	96,171	3 and 3½	4,274
Famine Relief Fund	1,70,44,273	1,01,27,573	4½	6,86,890
Interest on Miscellaneous Accounts . . . . .	...	...	...	52,260
Miscellaneous . . . . .			...	836
TOTAL	4,66,73,780	4,21,20,120		22,10,356
BENGAL.				
Service Funds.				
Uncovenanted Service Family Pension Fund (Bengal)	91,20,770	86,46,217	6 and 4½	5,68,422
Bengal and Madras Service Family Pension Fund	13,84,351	14,46,492	4½	65,905
Provident Funds.				
General Provident Fund	2,12,74,862	2,34,65,568	4½	10,41,780
Indian Civil Service Provident Fund	13,38,312	14,46,014	4½	64,642
Other Miscellaneous Provident Funds	6,26,336	7,08,537	4½	30,129
Special Accounts.				
General Family Pension Fund	25,447	22,282	3	700
Hindu Family Annuity Fund	20,418	44,897	3	1,370
Bengal Christian Family Pension Fund	15,317	7,540	3	298
Other items.				
Cemetery Endowment Fund	29,267	29,927	3 and 3½	1,347
Deposits of Provincial Balance . . . . .	...	...	(b)	2,70,000
Famine Relief Fund	12,51,248	12,65,372	4½	55,886
Interest on Miscellaneous Accounts . . . . .	...	...	...	7
TOTAL	3,50,88,348	3,70,81,346		21,05,436
Carried over	1,52,80,91,292	1,60,61,00,796		6,25,10,520

(a) Shown under United Provinces.
(b) Vide footnote (a), page 307.
(c) Shown under India General.

CO. 44.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1930, etc.—*contd.*

	Amount, 1st April 1929.	Amount, 31st March 1930	Rate of Interest per cent.	Amount of Interest paid during the year.
	R	R		R
Brought forward	1,52,30,91,292	1,60,61,00,796		6,25,10,520
UNITED PROVINCES.				
Special Loans.				
Sums deposited with Government from 1814 to 1833 by the late King of Oudh as endowments for certain charities and pensions	1,43,38,015	1,42,98,415	6, 5 and 4	7,28,418
Sums deposited with Government in 1825 by Raja Kalisankar Ghosal as endowment for a Blind Asylum at Benares	(a)	(a)	(a)	2,400
Bank Debt Loan on account of Madho Rao	(a)	(a)	(a)	27,769
Provident Funds.				
Police Officers' Provident Fund	33,652	37,442	4	1,652
General Provident Fund	1,54,83,794	1,68,90,512	4½	7,49,455
Opium Department Provident Fund	16,396	17,930	4½	795
Forest Officers' Provident Fund	89,069	12,029	4½	1,875
Indian Civil Service Provident Fund	15,71,395	16,89,884	4½	74,828
Other Miscellaneous Provident Funds	2,28,892	2,75,598	4½	11,585
Other items.				
Cemetery Endowment Fund	85,406	58,198	3 and 3½	3,916
Deposits of Provincial Balance	.	.	(b)	43,750
Famine Relief Fund	20,98,937	29,27,019	4½	1,02,725
TOTAL	3,38,95,556	3,62,77,077		17,49,159
PUNJAB.				
Special Loans.				
Endowment in favour of the Lawrence Asylum at Murree	10,000	10,000	5	500
Provident Funds.				
General Provident Fund	1,13,06,157	1,23,08,535	4½	5,44,645
Civil Engineers' Provident Fund	1,78,737	1,58,377	4½	7,176
Indian Civil Service Provident Fund	8,94,437	10,04,639	4½	44,657
Other Miscellaneous Provident Funds	5,81,371	7,48,900	4½	29,971
Other items.				
Cemetery Endowment Fund	52,676	54,458	3 and 3½	2,451
Deposits of Provincial Balance	...	...	(b)	3,55,083
Famine Relief Fund	21,12,759	17,53,021	4½	85,022
TOTAL	1,51,88,167	1,60,38,918		10,69,505
Carried over	1,57,21,25,015	1,65,84,18,791		6,53,29,184

(a) Shown under India General.
(b) Vide footnote (a), page 307.

E.—Debt Services.

No. 44. — ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1930, etc. —*contd.*

	Amount, 1st April 1929.	Amount, 1st March 1930	Rate of Interest per cent.	Amount of Interest paid during the year.
Brought forward	R 1,57,21,25,015	R 1,65,84,16,791		R 6,53,29,184
BENGA.				
Provident Funds.				
Police Officers' Provident Fund	50,839	23,210	4½	1,095
General Provident Fund	91,17,328	97,90,075	4½	4,36,225
Civil Engineers' Provident Fund	1,17,435	1,31,661	4½	5,795
Forest Officers' Provident Fund	50,912	11,024	4½	1,077
Indian Civil Service Provident Fund	11,82,044	13,13,138	4½	58,889
Other Miscellaneous Provident Funds	4,72,769	5,26,903	4½	22,856
Other items.				
Cemetery Endowment Fund	13,774	15,205	3 and 3½	686
Miscellaneous				157
TOTAL	1,10,04,631	1,18,44,212		5,26,089
BIHAR AND ORISSA				
Provident Funds.				
Police Officers' Provident Fund	23,334	25,390	4½	11,2
General Provident Fund	91,38,116	1,01,03,777	4½	1,03,906
Civil Engineers' Provident Fund	89,951	51,450	4½	3,771
Indian Civil Service Provident Fund	10,33,504	10,96,750	4½	17,612
Other Miscellaneous Provident Funds	1,21,921	1,51,608	4½	5,812
Other items.				
Cemetery Endowment Fund	17,322	17,753	3 and 3½	813
Deposits of Provincial Balance . . . . .	...	..	(a)	2,01,259
Famine Relief Fund	58,64,894	12,57,715	4½	2,23,777
TOTAL	1,65,89,972	1,66,67,593		9,51,011
CENTRAL PROVINCES AND BERAR				
Treasury Notes.				
Interest on Treasury notes on account of Bhonsla and other Nagpur Temples	(b)	(b)	5 and 1	23,725
Provident Funds.				
Civil Engineers' Provident Fund	31,254	34,975	4½	1,539
Police Officers' Provident Fund	21,269	23,601	4½	1,056
General Provident Fund	80,34,075	89,56,852	4½	3,96,934
Indian Civil Service Provident Fund	7,60,632	9,19,621	4½	39,218
Other Miscellaneous Provident Funds	28,466	32,268	4½	1,402
Other items.				
Cemetery Endowment Fund	23,053	24,043	3 and 3½	1,076
Famine Relief Fund	1,42,62,922	47,72,642	4½	2,25,197
TOTAL	2,31,61,671	1,47,64,005		6,99,147
Carried over	1,62,28,80,889	1,70,10,92,611		6,75,00,055

(a) Vide footnote (a), page 307.
(b) Shown under India General.

No 44.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing INTEREST, and the INTEREST paid thereon, for the Year ended 31st March 1930, etc.—*contd.*

	Amount, 1st April 1929.	Amount, 31st March 1930	Rate of Interest per cent.	Amount of Interest paid during the year.
	₹	₹		₹
Brought forward	1,62,28,80,389	1,70,10,92,511		6,75,10,055
ASSAM.				
Provident Funds.				
General Provident Fund	47,27,290	52,87,197	4½	2,31,702
Indian Civil Service Provident Fund	4,36,150	5,15,925	4½	22,152
Other Miscellaneous Provident Funds	4,565	13,841	4½	522
Other items.				
Cemetery Endowment Fund	9,105	9,625	3 and 3½	433
Deposits of Provincial Balance . . . . .	...	...	(a)	2,29,208
TOTAL	51,77,200	58,26,588		4,84,017
COCHIN.				
Provident Funds.				
General Provident Fund	3,95,247	3,97,227	4½	18,335
Indian Civil Service Provident Fund	10,799	12,480	4½	561
Other Items				
Cemetery Endowment Fund	1,092	1,092	3 and 3½	49
TOTAL	4,07,138	4,10,799		18,945
TOTAL CHARGES IN INDIA	1,62,84,64,727	1,70,73,29,898		5,00,03,017
Charges in England.				
(CENTRAL GOVERNMENT)				
<i>Secretary of State.</i>				
Interest on balances of the Indian Military Widows' and Orphans' Fund (Sterling Branch)	£ 232,765	£ 2,82,028	5	£ 12,685
Bengal and North-Western Railway: 5 per cent. Debenture Stock. Discount Sinking Fund	4,021	5,471	5	175
Interest on balances of Superior Services (India) Family Pension Fund	199,374	2,96,365	5	12,689
Total Charges in England				£ 25,549
Ditto converted into Rs. at £1=Rs. 13½				₹ 3,40,654
Exchange on ditto				3,575
TOTAL CHARGES IN INDIA AND ENGLAND—CENTRAL GOVERNMENT				6,83,47,248
Provincial Governments (Reserved).				
GOVERNMENT OF MADRAS.				
Interest on Depreciation Reserve Deposits of Government Commercial Undertakings			R	5,982
GOVERNMENT OF BOMBAY.				
Interest on advances from Famine Relief Fund for financing the Provincial Loan Account				90,080
GOVERNMENT OF BENGAL.				
Interest on Miscellaneous Accounts				8,463
GOVERNMENT OF BURMA.				
Interest on Depreciation Reserve Fund of Government Commercial undertakings				78,792
GOVERNMENT OF BIHAR AND ORISSA.				
Interest on Advances from Famine Relief Fund for financing the Provincial Loan Account				36,744
GOVERNMENT OF CENTRAL PROVINCES.				
Interest on Advances from Famine Relief Fund for financing the Provincial Loan Account				81,770
TOTAL PROVINCIAL GOVERNMENTS				3,07,831
GRAND TOTAL				6,86,55,077

(a) Vide footnote (a), page 307.

E.—Debt Services.

No. 44.—ACCOUNT showing the OBLIGATIONS of the GOVERNMENT of INDIA, bearing IN and the INTEREST paid thereon, for the Year ended 31st March 1930, etc.—*conclud.*

ABSTRACT of INTEREST on SERVICE FUNDS, PROVIDENT FUNDS and SPECIAL ACCOUNTS

	India, General, (a)	Baluch- istan,	North- West Frontier Pro- vince,	Madras,	Bombay,	Bengal,	United Pro- vinces,	Punjab,	Burma	Bihar and Orissa,	Central Pro- vinces and Berar,	Assam,	Chand,
	Rs.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.	R.
SERVICE FUNDS.													
Unexhausted Service Family Pension Fund	..	..	..	..	1,54,568	5,08,122	..	..	..	..	..	..	..
Pension and Madras Service Family Pension Fund	..	..	..	..	..	65,936	..	..	..	..	..	..	..
Military Assistant Surgeons' Fund	..	..	..	18,921	..	..	..	..	..	..	..	..	..
Indian Military Widows' and Orphans' Fund	1,00,791	..	..	..	..	..	..	..	..	..	..	..	..
Superior Services (India) Family Pension Fund	1,00,185	..	..	..	..	..	..	..	..	..	..	..	..
TOTAL SERVICE FUNDS	3,28,616	..	..	18,926	1,54,568	5,74,058	..	..	..	..	..	..	..
PROVIDENT FUNDS.													
State Railway Provident Institutions	1,02,60,801	..	..	..	1,219	..	..	..	..	..	..	..	..
Companies' Railway Provident Funds	61,38,300	..	..	..	..	..	..	..	..	..	..	..	..
General Provident Fund	18,77,610	18,012	67,534	8,14,650	11,07,560	10,16,780	7,19,455	1,14,645	1,30,225	1,01,006	3,90,014	2,51,702	18,320
Indian Civil Service Provident Fund	64,011	972	9,450	60,14	6,3081	61,642	71,829	11,057	8,980	17,318	19,318	22,100	561
Financial Department Provident Fund	1,520	..	..	..	..	..	..	..	..	..	..	..	..
Civil Engineers' Provident Fund	4,611	..	..	1,065	3,733	..	..	7,176	6,795	5,771	1,530	..	..
Forest Officers' Provident Fund	5,726	..	..	1,124	..	..	1,875	..	1,977	..	..	..	..
Police Officers' Provident Fund	..	..	..	2,501	..	..	1,052	..	1,005	1,112	1,050	..	..
Opium Department Provident Fund	..	..	..	..	..	..	700	..	..	..	..	..	..
Civil Veterinary Department Provident Fund	2,405	..	..	..	..	..	..	..	..	..	..	..	..
Other Miscellaneous Provident Funds	1,36,237	..	..	78,248	23,304	30,120	11,585	20,071	22,350	6,813	1,409	539	..
TOTAL PROVIDENT FUNDS	1,87,01,868	19,004	56,947	8,55,637	13,08,109	11,41,551	8,40,101	6,20,440	5,25,837	5,92,109	4,10,149	2,51,706	18,806
SPECIAL ACCOUNTS.													
Postal Insurance and Life Annuity Fund	13,25,148	..	..	..	..	..	..	..	..	..	..	..	..
Other Special Accounts	..	..	..	..	8,438	2,768	..	..	..	..	..	..	..
TOTAL SPECIAL ACCOUNTS	13,25,148	..	..	..	8,438	2,768	..	..	..	..	..	..	..

(a) Includes payments in England.

21.—Appropriation for Reduction or Avoidance of Debt.

This head is intended for the record of appropriations from revenue for redemption of debt of the Central and Provincial Governments. The amounts debited to the head 'Sinking Funds' represent specific appropriations for regularly constituted Sinking Funds or Depreciation Funds for the redemption of loans raised by the Central and Provincial Governments, while the debits under 'Other Appropriations' represent appropriations for reduction or avoidance of debt otherwise than by means of regularly constituted sinking funds. The amounts are debited to this head by *contra* credit to the Deposit head 'Appropriation for Reduction or Avoidance of Debt', which is debited with charges connected with the redemption of debt either by purchase and cancellation of securities or by direct discharge. On actual cancellation of stock, the nominal value of the cancelled securities is written off the Public Debt Account (Accounts Nos 82 and 82A). The application of the balances of the Sinking Funds in 1929-30 is shown in Account No. 89.

2. Under the scheme of debt redemption adopted by the Government of India for the five years 1925-26 to 1929-30, the annual charge against the Central Revenues for the purpose of making provision for reduction and avoidance of debt is made up of—

(a) a sum of Rupees 4 crores, and

(b) such additional sum as is equal to one-eightieth of any excess in the total of the debt outstanding on the 31st of March of the preceding year over the total outstanding on the 31st March 1923.

For the purpose of this scheme, the total debt outstanding on the 31st March 1923 has been taken as Rs. 8,46.78 crores, made up as shown below, and the total debt outstanding on the 31st of March of any year subsequent to 1923 is such total as may be certified by the Auditor General in India to be the total arrived at by applying similar calculations for subsequent years:—

		(Figures are in crores of rupees, sterling amounts being converted at Rs. 15 per £).			
		31st March 1923.		31st March 1929.	
		Rs.	Rs.	Rs.	Rs.
Rupee Debt exclusive of Treasury Bills in the Paper Currency Reserve	.	3,61.42		3,04.73	
Sterling Debt	.	3,63.95		4,50 05	
Unfunded Debt	.	62.56		1,27.95	
Capital value of the liabilities undergoing redemption by way of terminable Railway annuities	.	91 97		80.03	
			8,79.90		10,52.76
<i>Deduct</i> —Discount included above but separately provided for	.	8.23		15.46	
„ Advances to Provincial Governments other than those representing Pre-Reform Irrigation Debt	.	24.69		74.92	
			83.12		93.28
			8,46.78		9,59 38

The amount adjusted under this scheme in the accounts for 1929-30 is Rs. 5,40,75,000, and this, together with the sum of Rs. 32,98,000 representing the amount of reparation receipts under the Dawes Schemes and under the Young Plan in accordance with clause 7 of the Indian Finance Act, 1926, formed the total charge of Rs. 5,73,73,000 brought to account under this head in the Central section of the accounts for 1929-30.

F.—Debt Services.

3. The obligatory charges against the annual provision for debt redemption are :—

- (a) Railway Sinking Funds now in operation,
- (b) Depreciation Funds of $1\frac{1}{2}$ per cent. on the 5 per cent. Rupee Loans of 1929-47 and 1945-55,
- (c) the capital portion of Railway annuities, and
- (d) the capital portion of the annual payment in redemption of India's outstanding liability in respect of British War Loan.

The balance, if any, may be applied towards the avoidance of new borrowing or the reduction or repayment of such other debt as the Governor General in Council may think fit. Should, however, the total of the four items exceed, in any year, the amount prescribed, the balance is to be charged to Capital.

Of the above items, the actual expenditure under (a), (c) and (d) is incurred in England. As, however, it is found more convenient to record in the Indian section of the accounts the entire expenditure from revenue upon redemption of debt, the procedure described in paragraph 1 above has been adopted. Under this procedure, the revenue provision for these items is credited to a deposit head, which is closed to 'Government Account' at the end of the year, thus merging the provision in general balances. The payments made in England are met from these balances and charged to "N.—Public Debt". The revenue provision for the three items in question is shown under the head "Other Appropriations" in this Section of the Account; the expenditure under item (b) being separately exhibited against the head "Sinking Fund".

4. The rules for the constitution of the Provincial Loans Fund require Provincial Governments to make available annually out of their ordinary revenues a sufficient amount to redeem all loans (other than the Pre Reform Irrigation debt) borrowed otherwise than from the Fund within a period of 80 years. The amounts provided under this arrangement are charged in the Provincial Accounts to "21—Appropriation for Reduction or Avoidance of Debt".

No. 45.—ACCOUNT showing the APPROPRIATIONS from REVENUE during the year ended 31st March 1930 for REDUCTION or AVOIDANCE of DEBT of the CENTRAL and PROVINCIAL GOVERNMENTS.

	CENTRAL GOVERNMENT.	PROVINCIAL GOVERNMENTS (RESERVED).								Total.	TOTAL CENTRAL AND PROVINCIAL
		Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Bihar.		
Sinking Funds:—	R	R	R	R	R	R	R	R	R	R	R
<i>For Loans of the Central Government.—</i>											
5 per cent War Loan, 1929-47 . . .	41,00,000	...	...	...	...	...	...	...	...	...	41,00,000
5 per cent. Loan of 1945-55 . . .	95,04,000	...	...	...	...	...	...	...	...	...	95,04,000
Total . . .	1,36,04,000	...	...	...	...	...	...	...	...	...	1,36,04,000
<i>For Loans of Provincial Governments.—</i>											
6½ per cent. Bombay Development Loan . . .	...	...	5,72,220	...	...	...	...	...	...	5,72,220	5,72,220
6 per cent. United Provinces Development Loan . . .	...	...	...	...	22,00,000	...	...	...	...	22,00,000	22,00,000
6½ per cent. Punjab Bonds, 1933 . . .	...	...	...	...	...	86,800	...	...	...	86,800	86,800
5½ per cent Punjab Bonds, 1937 . . .	...	...	...	...	...	41,000	...	...	...	41,000	41,000
Total . . .	...	...	5,72,220	...	22,00,000	1,27,800	...	...	...	29,00,020	29,00,020
Other Appropriations:—											
A.—Appropriation from Ordinary Revenues . . .	4,37,89,000	9,50,176	8,86,887	6,78,862	...	5,27,567	4,10,574	45,369	2,16,978	86,66,413	5,04,36,413
B.—Appropriation from Famine Relief Fund . . .	...	...	...	...	...	...	...	...	...	...	...
TOTAL CHARGES . . .	5,73,73,000	9,50,176	14,09,107	6,78,862	22,00,000	6,55,367	4,10,574	45,369	2,16,978	95,66,433	6,69,39,433

Section F.—Civil Administration.

The major heads grouped in this section deal chiefly with the salaries and expenses of the various departments constituting the Civil Administration of the country. The receipts of these departments are comparatively insignificant and are in most cases merely recoveries of expenditure. The nature of the expenditure is explained in the explanatory notes under each of the major heads.

Section FF.—Capital Expenditure not charged to Revenue.

The expenditure brought to account in this section relates to capital outlay incurred by the Central and Provincial Governments on measures connected with the improvement of Public Health, Agricultural Improvements, the construction of Vizagapatam Harbour, etc. The capital expenditure on Light Houses and Light Ships has been brought under this Section from 1929-30.

22.—General Administration.

The charges recorded under this head relate chiefly to headquarters administration and also to the cost of district administration which, prior to 1921-22, was divided between the heads "Land Revenue" and "Administration of Justice". The salaries and other allowances of Heads of Provinces, as also of the Governor General, and the Executive Councils and Ministers; the expenses connected with the Council of State, the Indian Legislative Assembly and the Provincial Legislative Councils; and the charges of the Secretariats, Boards of Revenue, Commissioners, District Officers and their establishments constitute the main items in the Indian accounts.

2. The English charges consist mainly of the salaries and expenses of the Secretary of State's Council and his establishment; and the charges of the office of the High Commissioner, who acts as the agent of the Governments in India in respect of the purchase of stores and certain other matters. The salaries of the Secretary of State and of the Parliamentary Under Secretary of State are borne on the British Estimates and a lump sum contribution is also made to Indian revenues on account of the cost of staff employed at the India Office on non-agency functions. This contribution is distributed, in the accounts, between the three heads 'General Administration', 'Audit' and 'Stationery and Printing' (*vide* Accounts Nos. 46, 47 and 73-A). The contribution in the year 1929-30 amounted to £115,000.

3. In all the provinces excepting Bihar and Orissa the salaries of Ministers are classified as "Transferred".

4. The charges relating to village establishments in several provinces formerly shown under '5.—Land Revenue' are now recorded under this head.

No. 46--ACCOUNT of CHARGES of GENERAL ADMINISTRATION

Charges in India.	CENTRAL GOVERNMENT.					PROVINCIAL						
						GOVERNMENT OF MADRAS		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.		Sd No
	India General.	Baluchistan.	North-West Frontier Province.	Other Areas.	Total	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	
	Rs.	R.	R.	R.	R.	Rs.	R.	Rs.	R.	Rs.	R.	
A.—Heads of Provinces (including the Governor-General, Executive Councils and Ministers:												
Salaries of the Governor-General, Governors, etc.	2,50,800	...	...	..	2,50,800	1,18,1.8	...	1,20,000	...	1,20,000	...	1
Sumptuary Allowance of Governor-General, etc.	10,000	...	6,000	..	16,000	18,700	...	20,000	...	20,081	...	2
Staff and Household of Governor-General, etc.	1,71,472	...	50,341	...	5,22,313	4,11,603	..	5,98,171	...	5,78,000	...	3
Expenditure from Contract Allowances	1,51,727	...	..	..	1,51,727	95,000	...	1,08,000	...	1,10,175	..	4
State Conveyances and Motors	38,087	...	..	..	38,087	..	...	..	...	..	..	5
Tour Expenses (see Account No. 46B)	1,78,170	...	32,711	..	5,10,914	1,32,300	...	89,061	...	1,00,382	...	6
Chief Commissioners	1,00,519	...	68,215	..	1,75,764	..	...	..	...	..	...	7
Executive Council	5,37,371	..	..	..	5,37,371	3,10,939	...	2,79,033	...	2,95,363	...	8
Ministers	...	..	..	..	..	...	2,40,87	...	1,50,311	..	44,554	9
TOTAL	20,71,676	...	1,58,300	...	22,32,976	11,15,727	2,40,687	12,31,768	1,50,044	12,30,004	41,551	10
B.—Legislative Bodies:												
Council of State	1,52,503	...	..	...	1,52,503	...	...	...	...	...	...	11
Indian Legislative Assembly	7,35,602	...	..	...	7,35,602	...	...	...	...	...	...	12
Provincial Legislative Councils	...	...	..	...	..	2,53,761	...	2,05,306	..	2,10,227	...	13
Elections for Indian and Provincial Legislatures	1,910	..	..	..	1,910	70,019	...	71,293	...	1,81,296	...	14
TOTAL	8,91,105	..	..	...	8,90,105	3,29,783	..	2,76,599	...	4,30,523	...	15
C.—Secretariat and Headquarters Establishments:												
Civil Secretariats (see Account No. 46A)	75,44,515	..	3,16,906	(a) 11,26,552	89,87,973	10,61,720	2,79,260	15,66,766	..	11,02,406	3,57,333	16
Military Secretariat	6,28,105	..	...	..	6,28,905	..	..	..	..	..	...	17
Board of Revenue, Financial Commissioner and Establishment	...	...	..	...	...	1,67,778	...	..	..	1,30,073	...	18
Inspector General of Stamps, Registration and Excise	...	...	..	...	...	..	...	..	..	...	...	19
Director of Land Records and Inspector General of Registration	..	...	..	...	...	...	...	51,498	...	...	...	20
Local Fund Audit Establishments	5,338	..	11,553	..	16,891	3,36,568	..	2,35,354	..	2,38,276	...	21
TOTAL	81,78,758	...	3,28,459	11,26,552	90,33,769	15,69,073	2,79,260	18,50,618	..	14,79,765	3,57,333	22
D.—Commissioners:												
Commissioner in Sind	...	...	..	(b) 3,510	3,510	...	...	3,04,736	..	...	...	23
Commissioners	...	...	..	..	...	...	...	3,11,509	..	4,10,880	...	24
Revenue Commissioner in N. W. F. Province	..	..	1,70,340	..	1,70,340	..	...	...	..	..	...	25
TOTAL	...	...	1,70,340	3,510	1,73,850	...	...	6,16,333	..	4,10,880	...	26
E.—District Administration:												
General Establishment	4,45,922	27,805	9,01,434	..	13,75,221	28,63,139	...	17,74,719	..	70,08,771	...	27
Sub-Divisional Establishment	8,644	..	2,14,557	..	2,23,201	20,97,253	...	30,95,007	..	6,51,000	...	28
Other Establishments	18,047	1,11,154	1,21,879	..	2,41,880	1,57,600	27,229	1,33,541	..	31,419	...	29
TOTAL	4,67,613	1,39,010	12,27,870	...	18,44,502	2,07,26,941	27,229	1,62,14,542	...	82,04,876	...	30
F.—Miscellaneous:												
Discretionary grants by Heads of Provinces etc.	2,571	...	9,500	...	12,071	66,800	...	27,449	...	1,41,142	...	31
Miscellaneous	...	...	...	...	...	..	..	75	...	1,886	...	32
TOTAL	2,571	...	9,500	...	12,071	67,880	...	28,213	...	1,42,828	...	33
G.—Works:												
	1,13,880	24,020	...	4,889	40,739	...	...	...	...	...	...	34
Total Charges in India	1,13,20,058	1,13,039	19,04,469	11,34,451	1,48,28,012	2,38,42,880	5,47,478	2,22,27,108	1,80,044	1,20,24,875	4,01,887	35
Total Carried over					1,47,80,192	2,43,89,858		2,28,85,747		1,24,26,732		36

(a) For detail see Account No. 46A on
 (b) Amount paid to Bombay Government
 (c) Represents charges for establishment

• year ended 31st March 1930.

MENTS.															
GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB.		GOVERNMENT OF BURMA.		GOVERNMENT OF BIHAR AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BEHAR.		GOVERNMENT OF ASSAM.		GOVERNMENT OF COORG.	SHAN STATES FEDERATION.	TOTAL.	TOTAL CENTRAL AND PROVINCIAL.
Re-served.	Transferred.	Re-served.	Transferred.	Reserved.	Transferred.	Re-served.	Transferred.	Re-served.	Transferred.	Re-served.	Transferred.				
R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
19,987	...	1,00,000	...	1,00,000	...	1,03,096	...	72,000	...	72,710	...	...	...	9,26,401	11,77,201
15,000	...	12,000	...	12,000	...	6,000	...	6,000	...	6,000	...	...	...	1,27,784	1,73,784
38,120	...	99,799	...	1,31,420	...	1,23,127	...	63,074	...	52,152	...	...	...	22,31,520	27,53,889
11,286	...	21,848	...	21,847	...	21,010	...	16,071	...	10,170	...	...	...	4,15,207	5,66,034
9,864	9,864	47,951
11,407	...	76,158	...	86,857	...	81,808	...	24,145	...	24,417	...	...	...	7,80,138	12,71,052
...	18,665	...	18,665	1,94,429
27,999	...	1,31,426	...	1,25,000	...	1,45,634	...	80,440	...	1,07,100	...	...	...	16,42,881	21,60,202
...	1,08,000	...	2,04,840	...	1,20,000	1,15,326	...	...	44,948	...	85,234	...	...	11,22,533	11,22,533
16,543	1,08,000	4,41,031	2,04,840	4,80,124	1,20,000	5,93,601	...	2,70,730	44,948	2,72,549	85,234	18,665	...	72,51,949	94,57,925
...	1,52,568
...	7,35,602
15,092	...	1,94,861	...	1,79,151	...	1,75,054	...	72,677	...	50,877	...	6,735	...	16,52,744	16,52,744
7,452	...	1,05,744	...	33,834	...	83,035	...	3,454	...	54,924	...	...	...	6,17,081	6,19,021
2,544	...	3,00,605	...	2,13,015	...	2,53,089	...	76,131	...	1,05,801	...	6,735	...	22,60,825	31,59,930
...
3,024	...	8,73,471	...	8,65,626	4,34,484	7,85,014	...	5,00,122	10,728	3,78,578	...	...	...	95,67,435	1,85,55,408
...	6,23,905
5,666	...	3,27,779	...	2,78,050	...	1,27,201	...	...	...	...	...	...	...	12,85,547	12,85,547
...	32,232	...	...	...	...	...	...	...	32,232	32,232
...	54,498	54,498
6,519	...	1,26,389	...	3,44,163	...	1,46,553	...	1,03,372	...	50,918	...	...	...	17,48,612	17,65,503
1,109	...	13,58,139	...	14,87,841	4,34,484	10,91,000	...	6,03,494	10,728	4,29,196	...	...	...	1,26,68,324	2,23,92,093
...
3,989	...	4,02,964	...	6,79,140	...	3,95,012	...	3,78,711	...	1,63,219	...	...	2,39,594	3,04,731	3,08,244

No. 46.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION

GENERAL ADMINISTRATION										
	CENTRAL GOVERNMENT.	PROVINCIAL								Serial No.
		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.		GOVERNMENT OF UNITED PROVINCES.		
		Re- ceived.	Trans- ferred.	Re- ceived.	Trans- ferred.	Re- ceived.	Trans- ferred.	Re- ceived.	Trans- ferred.	
	R	R	R	R	R	R	R	R	R	
Total India—Brought forward	1,18,28,012	2,38,12,342	5,47,476	2,22,27,103	1,58,614	1,20,24,875	4,01,887	138,87,870	1,08,000	
		2,43,89,858		2,23,85,717		1,21,26,762		1,39,95,370		
Charges in England.	£	£	£	£	£	£	£	£	£	
Secretary of State.										
Salaries of the Permanent Under Secretary of State, Assistant Under Secretaries of State, Members of the Council of India, Secretaries and Officers of the Secretary of State for India in Council	190,260	...	...	...	...	...	...	...	...	1
Law Charges	311	...	...	...	...	...	...	...	...	2
Postage and telegrams to India and other places abroad	6,603	...	...	...	...	...	...	...	...	3
Contribution towards National Health Insurance, Unemployment Insurance, and Contributory Pensions	432	...	...	...	...	...	...	...	...	4
Office Contingencies, etc.	21,750	...	...	...	...	...	...	...	...	5
Miscellaneous expenditure	695	...	...	...	...	...	...	...	...	6
Deduct—Contribution by His Majesty's Treasury	108,161	...	...	...	...	...	...	...	...	7
A.—Heads of Provinces, etc.:										
Pay, Leave allowances, etc., of Viceroy and Governor General, Governor, Military Secretary and Aide-de Camp to the Governor, Members of Executive Council, Commandant and Adjutant of Governor's Body Guard, members of Governor's Band, and Finance Member of Governor-General's Council, etc	2,336	2,655	...	642	...	1,992	...	520	...	8
Voyage and Equipment allowance of Governor	...	2,000	...	...	...	...	...	...	...	9
C.—Secretariat and Headquarters Establishments:										
Miscellaneous expenditure	1,865	...	...	...	...	...	...	...	...	10
F.—Miscellaneous.										
Indian Civil Service: Examination expenses, &c.	2,796	...	...	...	...	...	...	...	...	11
Subvention to Universities for training of Indian Civil Service probationers	...	595	...	499	...	808	...	687	...	12
Total Secretary of State—Carried over £	118,857	5,250	...	1,141	...	2,900	...	1,207	...	13
Total India—Carried over Rs.	1,18,28,012	2,43,89,858	5,47,476	2,22,27,103	1,58,614	1,20,24,875	4,01,887	138,87,870	1,08,000	14
		2,43,89,858		2,23,85,717		1,21,26,762		1,39,95,370		15

the year ended 31st March 1930—*contd.*

[illegible]

No. 46.—ACCOUNT of CHARGES of GENERAL ADMINISTRATION

		PROVINCIAL								
	CENTRAL GOVERN- MENT.	GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.		GOVERNMENT OF UNITED PROVINCES.		Serial No.
		Re- served.	Trans- ferred.	Re- served.	Trans- ferred.	Re- served.	Trans- ferred.	Re- served.	Trans- ferred.	
Total India—Brought forward	₹ 1,48,28,012	₹ 2,38,42,382	₹ 5,47,476	₹ 2,22,27,103	₹ 1,58,644	₹ 1,20,34,875	₹ 4,01,887	₹ 1,38,67,701	₹ 1,08,000	
		2,18,89,858		2,23,85,747		1,24,26,762		1,39,95,370		
Charges in England—contd.	£	£	£	£	£	£	£	£	£	
Total Secretary of State—Brought forward	118,887	5,250	.	1,141	..	2,600	.	1,207	...	
High Commissioner:										
Salaries of the High Commissioner and Officers of his Establishments	170,282	..	..	...	...	...	...	...	...	1
Store Department: Wages of artificers and labourers, etc.	35,552	..	..	..	...	..	...	...	...	2
Professional Inspection of Stores	65,395	...	..	..	...	...	...	...	...	3
Colonial Departmental Charges for issue of Leave Salary and Pensions	608	...	...	...	...	...	...	...	...	4
Expenditure in connection with the Trade Department: Travelling expenses, Exhibitions, etc.	2,950	...	...	...	...	...	...	..	...	5
Expenditure in connection with the Education Department: Allowances to Advisors at Universities, etc.	3,545	...	...	...	...	...	...	...	...	6
National Health Insurance, Unemployment Insurance and Contributory Pensions	776	...	...	...	...	...	...	...	...	7
Expenses in connection with "India House"	205,326	...	..	...	...	...	...	...	...	8
Miscellaneous charges	13,843	...	...	...	...	...	...	...	...	9
Deduct—										
Departmental Expenses charged on Central Government Stores for Posts and Telegraphs, State Railways, etc.	74,837	...	...	...	..	...	...	...	...	10
Departmental Expenses charged on Stores supplied to Provincial Governments, Local Funds Indian States, etc.	10,001	..	...	...	...	...	...	.	...	11
Share of the Cost of the High Commissioner's Establishment recovered from Provincial Governments, etc.	33,336	3,975	.	6,094	..	5,552	...	4,181	...	12
A.—Heads of Provinces, etc.:										
Leave Salaries and Deputation Pay	2,385	...	...	710	..	..	..	1,332	...	13
Sterling Overseas Pay	771	418	...	516	..	720	..	12	...	14
B.—Legislative Bodies:										
Leave Salaries and Deputation Pay	237	105	...	...	...	300	...	..	...	15
Sterling Overseas Pay	160	...	...	39	...	360	..	81	...	16
Miscellaneous—										
Compensatory allowance, etc.	...	71	..	...	..	...	..	...	...	17
C.—Secretariat and Headquarters Establishment:										
Leave Salaries and Deputation Pay	37,811	1,859	...	4,401	...	3,574	2,316	5,591	...	18
Miscellaneous—Travelling Expenses, etc.	723	...	...	...	...	...	...	26	...	19
Sterling Overseas Pay	8,187	2,652	791	1,057	..	2,751	482	2,489	...	20
D.—Commissioners:										
Leave Salaries and Deputation Pay	1,797	...	...	982	...	1,270	...	5,271	...	21
Sterling Overseas Pay	482	...	...	456	...	596	...	1,672	...	22
Miscellaneous—Fees, etc.	...	...	...	...	..	...	...	...	...	23
E.—District Administration:										
Leave Salaries and Deputation Pay	10,879	21,414	...	10,061	...	18,273	...	19,588	...	24
Sterling Overseas Pay	4,809	8,713	...	6,750	...	6,137	...	10,246	...	25
Miscellaneous—Travelling Expenses, fees, etc.	...	8	...	...	...	...	...	11	...	26
F.—Miscellaneous:										
Contribution to the Tropical Diseases Bureau	...	...	...	...	...	...	...	...	...	27
Stores for India	1,658	77	...	...	...	...	...	...	...	28
Allowances, etc. of selected candidates for the Indian Civil Service	...	5,276	...	8,318	...	5,572	...	6,100	...	29
Expenses connected with recruitment	89	...	...	...	...	...	...	...	...	30
Total High Commissioner	₹ 450,140	44,568	791	34,983	..	45,187	2,798	56,603	...	31
Total Charges in England	₹ 569,027	49,818	791	36,074	...	47,787	2,748	57,810	...	32
Ditto converted into Rs. at £1 = Rs. 18½	₹ 75,87,082	₹ 6,64,242	₹ 10,542	₹ 4,80,971	₹ ..	₹ 6,37,166	₹ 37,808	₹ 7,70,800	...	33
Exchange on ditto	64,258	5,674	85	4,962	...	5,588	808	6,617	...	34
TOTAL CHARGES UNDER GENERAL ADMINISTRATION	2,24,79,802	2,45,12,298	5,58,103	2,27,12,144	1,58,644	1,26,67,624	4,89,492	1,49,44,787	1,08,000	35
		2,50,70,401		2,28,70,768		1,31,07,130		1,47,72,787		36

for the year ended 31st March 1930—*concl'd.*

GOVERNMENTS.

Serial No.	GOVERNMENT OF PUNJAB.		GOVERNMENT OF BURMA.		GOVERNMENT OF BIHAR AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BENAR.		GOVERNMENT OF ASSAM.		GOVERNMENT OF COORG.	SHAN STATES FEDERATION.	TOTAL.	TOTAL CENTRAL AND PROVINCIAL.
	Re-served.	Transferred.	Re-served.	Transferred.	Re-served.	Transferred.	Re-served.	Transferred.	Re-served.	Transferred.				
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
	1,09,20,267	2,13,597	95,18,011	5,54,484	70,93,739		66,68,680	55,671	26,27,978	94,934	1,38,203	6,42,144	11,17,25,437	12,65,53,449
	1,11,33,804		1,00,72,495		70,93,739		67,24,351		27,22,904					
	£ 552		£ 1,390		£ 2,479		£ 120		£ 250				£ 14,989	
1	...	...	...	...	...	...	...	...	...	...	...	...	...	...
2	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6	...	...	...	...	...	...	...	...	...	...	...	...	...	...
7	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9	...	...	...	...	...	...	...	...	...	...	...	...	...	...
10	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12	5,106	...	8,856	...	1,945	...	1,845	...	918	...	30	62	83,064	
13	...	...	1,332	...	...	...	1,452	...	...	...	...	...	4,826	
14	...	...	...	...	...	...	...	...	...	...	...	...	1,665	
15	321	...	19	...	...	...	...	...	...	...	...	...	885	
16	...	...	97	...	...	...	...	...	...	...	...	...	577	
17	...	...	...	...	...	...	...	...	...	...	...	...	71	
18	3,220	...	329	2	3,028	...	774	...	3,250	...	50	...	28,996	
19	8	...	5	...	...	...	...	...	...	...	...	...	89	
20	2,633	...	1,677	901	1,613	...	876	...	1,655	...	...	...	20,210	
21	3,709	...	5,680	...	2,601	...	480	...	1,778	...	...	...	21,721	
22	807	...	1,130	...	1,198	...	609	...	685	...	360	157	7,660	
23	...	...	21	...	...	...	...	...	...	...	...	...	21	
24	9,661	...	86,492	...	9,580	...	20,272	...	5,058	...	...	17	1,50,710	
25	3,785	...	8,889	...	4,777	...	3,479	...	3,812	...	...	2,991	59,329	
26	21	...	138	...	4	...	157	...	...	...	...	...	839	
27	...	...	...	...	...	...	8	...	...	...	...	...	3	
28	8	...	...	...	1,857	...	29	...	3	...	...	...	1,974	
29	4,480	...	5,479	...	1,932	...	2,857	...	572	...	...	...	35,586	
30	...	...	93	...	...	...	...	...	...	...	...	...	98	
31	84,009	...	61,737	908	28,565	...	32,833	...	17,531	...	440	3,221	887,119	
32	81,561	...	66,127	908	81,044	...	32,955	...	17,781	...	440	3,221	882,108	
33	R 4,80,808	R	R 8,81,647	R 12,039	R 4,13,930	R	R 4,39,376	R	R 2,37,079	R	R 5,688	R 42,054	R 50,54,771	1,26,81,803
34	3,721	...	6,868	95	8,707	...	8,683	...	2,062	...	82	317	12,829	1,07,087
35	1,13,84,791	2,13,587	1,04,06,563	5,96,618	75,11,376	...	(n) 71,11,739	55,671	28,67,109	94,986	1,44,103	6,85,445	11,68,63,087	13,93,42,330
36	1,15,98,828		1,09,78,184		75,11,376		71,67,410		29,82,095					

(a) Includes expenditure on suspended transferred subject; vide footnote on page 70.

No. 46 A.—DETAILED ACCOUNT of CHARGES under CIVIL

CENTRAL GOVERNMENT. INDIA GENERAL.		R	R
Secretariats :			
Legislative Department		5,28,953	
Finance Department (Ordinary Branch)		(a) 8,91,481	
Finance Department (Military Branch)		6,87,126	
Home Department		19,31,814	
Public Service Commission		3,61,907	
Central Board of Revenue		3,22,927	
Foreign and Political Department		10,55,961	
Commerce Department		3,91,151	
Department of Education, Health and Lands		6,54,217	
Department of Industries and Labour		5,93,816	
Keeper of the Records of the Government of India		1,22,676	
			75,14,516
NORTH-WEST FRONTIER PROVINCE.			
Secretariats :			
Pay of Officers, Establishment, and Contingent Charges		2,14,495	
Experimental Office in the North-West Frontier Province in connection with the scheme for separation of Accounts from Audit (c)		1,02,411	
			3,16,906
MADRAS.			
Amount paid to the Provincial Government on account of the share of the cost of the Madras Secretariat		38,125	
			38,125
BOMBAY.			
Amount paid to the Government of Bombay for the Passport Branch of the Provincial Secretariat		31,425	
Amount paid to the Government of Bombay on account of agency work in the General, etc., Departments		1,51,311	
			1,85,769
BENGAL.			
Amount paid to the Provincial Government on account of share of the cost of the Bengal Secretariat for Agency subjects		30,371	
			30,371
UNITED PROVINCES.			
Experimental Offices in the United Provinces in connection with the scheme for separation of Accounts from Audit (c)		8,72,287	
			8,72,287
TOTAL CENTRAL GOVERNMENT			89,87,973
PROVINCIAL GOVERNMENTS.			
GOVERNMENT OF MADRAS. (Reserved and Transferred.)			
Secretariats :			
Chief Secretariat		1,38,978	
Finance Secretariat		1,75,256	
Translator's Department		62,312	
Revenue Department		1,17,298	
Local Self-Government Department		1,61,377	
Law Department		1,55,149	
Public Works and Labour Department		1,11,664	
Charges common to all Departments		1,52,632	
Development Department		92,884	
Registrar General of Panchayats, etc.		74,389	
Commercial Accountant		5,900	
Madras Services Commission		18,216	
Record Office, etc.		1,05,372	
		13,74,486	
Deduct—Portion chargeable to Central Government		80,500	(b)
			13,48,986
Carried over			13,48,986
			89,87,973

(a) Includes Rs. 2,44,000 on account of Special Staff and Experimental Offices outside the United Provinces and the North-West Frontier Province in connection with the scheme for the separation of Accounts from Audit.

(b) Includes Rs. 2,79,260 on account of charges relating to Transferred Departments.

(c) See paragraph 2 of the General Note on page 330.

SECRETARIATS for the year ended 31st March 1930.

	Brought forward	{ Central Provincial	R	R
				89,87,978 13,43,986
PROVINCIAL GOVERNMENTS— <i>contd.</i>				
GOVERNMENT OF BOMBAY. (Reserved.)				
Secretariats :				
Home Department			2,88,857	
Political Department			1,77,845	
Finance Department			2,85,904	
Revenue Department			2,66,749	
Separate Department			88,487	
Translator's Department			1,41,180	
General, Educational, Marine, Ecclesiastical and Plague Departments			2,49,415	
Legal Department			1,65,088	
Secretariat Record Office			20,588	
Reforms Office			10,095	
			16,89,188	
<i>Deduct</i> —Portion chargeable to Central Government			1,22,422	15,66,766
GOVERNMENT OF BENGAL. (Reserved and Transferred.)				
Secretariats :				
Judicial, Political and Appointment Departments			3,99,028	
Revenue Department			1,34,446	
Local Self-Government Department			1,17,671	
Agricultural and Industries Departments			95,187	
Finance, Commerce and Marine Departments			3,86,582	
Translator's, etc., Department			86,733	
Librarian's Department			14,218	
Education Department			98,137	
Allowances and Contingencies			1,55,751	
			14,82,749	
<i>Deduct</i> —Portion chargeable to Central Government			23,010	(a) 14,59,739
GOVERNMENT OF UNITED PROVINCES. (Reserved.)				
Secretariats :				
General Secretariat			(b) 12,65,535	
Inspector of Offices			83,889	
				13,49,424
GOVERNMENT OF PUNJAB. (Reserved.)				
Secretariats :				
Chief Secretary to Government			8,20,990	
Legal Remembrancer and Secretary, Legislative Department			67,102	
<i>Deduct</i> —Amount recoverable from Irrigation Department			14,621	8,73,471
				65,92,866
	Carried over	{ Provincial Central		89,87,978

(a) Includes Rs. 3,57,323 on account of charges relating to Transferred Departments.

(b) Includes Rs. 20,000 on account of charges in connection with the scheme for the separation of Accounts from Audit.

F. and FF.—Civil Administration.

No. 46-A.—DETAILED ACCOUNT of CHARGES under CIVIL SECRETARIATS
for the year ended 31st March 1930.—*concl'd.*

	R	L
Brought forward { Central Provincial		89,87,073 65,92,888
PROVINCIAL GOVERNMENTS— <i>cont'd.</i>		
GOVERNMENT OF BURMA. (Reserved and Transferred.)		
Secretariats :		
Home, Political and Judicial Department	3,64,009	
Finance and Revenue Department	4,43,395	
Translator's Department	58,224	
Department of Agriculture, Excise and Forests	1,58,324	
Departments of Education, Local Government and Public Health	2,76,160	
		(a)13,00,112
GOVERNMENT OF BIHAR AND ORISSA. (Reserved.)		
Secretariats :		
Appointment and Political Departments	1,49,885	
Revenue Department	1,07,961	
Judicial Department	41,711	
Local Self-Government Department	1,11,670	
Finance Department	1,02,262	
Education Department	88,382	
Translator's Department	17,692	
Allowances and Contingencies	1,65,161	
		7,85,014
GOVERNMENT OF CENTRAL PROVINCES AND BERAR. (Reserved and Transferred.)		
Secretariats : General Department.		
Pay of Officers, Establishment, and Contingent Charges	5,10,845	
		(b)5,10,845
GOVERNMENT OF ASSAM. (Reserved.)		
Secretariats :		
Pay of Officers, Establishment and Contingent Charges	3,78,578	3,78,578
TOTAL PROVINCIAL		95,67,485
GRAND TOTAL		1,85,55,408

(a) Includes Rs. 4,34,484 on account of charges relating to Transferred Departments.

(b) Includes expenditure on suspended transferred subject and Rs. 10,723 on account of charges relating to transferred Departments.

No. 46 B—DETAILED ACCOUNT OF TOUR EXPENSES OF HEADS OF PROVINCES (including those of the Governor General) for the year ended 31st March 1930.

	CENTRAL GOVERNMENT.			PROVINCIAL GOVERNMENTS.									TOTAL CENTRAL AND PROVINCIAL.
	India General	North-West Frontier Province.	TOTAL.	Residual.								Total.	
				Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Baroda and Orissa.	Government of Central Provinces and Berar.	Government of Assam.		
Maintenance and Repairs of camp equipment, etc.	R 23,971	R 2,749	R 26,720	R . . .	R 1,038	R 4,600	R 41,581	R 23,369	R 13,548	R 12,470	R 2,163	R 1,04,385	R 1,31,105
Railway freight on tents, heavy goods, horses, etc.	13,033	28	13,061	..	4,422	355	1,729	2,386	..	2,851	110	14,231	27,292
Carriage of goods, and cost of special trains for the conveyance of heavy goods and stable, etc. . . . .	..	1,430	1,430	..	2,912	10,762	3,742	1,160	4,923	568	2,143	28,891	30,321
Reserved accommodation for members of the families of the Governor General, Governors, etc.	15,023	..	15,023	..	..	..	..	..	..	..	..	..	15,023
Cart and coolie hire on tour	19,354	1,647	21,001	..	1,343	3,577	14,017	11,108	2,701	2,861	1,317	44,834	65,883
Cart and coolie hire during transfer between Government Houses	5,976	1,783	7,753	..	13,555	4,043	5,300	198	2,384	1,290	..	28,492	34,250
Saddle horses and carriages on tour	8,956	2,371	11,327	..	279	2,537	6,903	..	..	..	..	9,719	21,046
Payments and presents for services rendered on tour.	30,046	..	30,046	3,016	2,000	3,924	2,000	2,000	4,779	645	1,951	22,272	52,318
Railway fares and carriage of household while on tour	7,338	136	7,474	..	15,512	1,300	562	22,743	599	1,478	1,063	43,735	51,209
Railway fares and carriage of household while in transit between Government Houses	10,214	135	10,349	..	16,800	2,777	96	3,189	2,596	486	..	25,912	36,261
Keep of Elephants . . . . .	..	..	..	..	..	..	..	..	..	..	..	1,060	1,060
Special Trains and Steamers and haulage of saloon carriages	8,442.0	6,808	8,51,126	59,228 (a)	31,065	61,426	68,411	9,502	40,776	50,571	14,043	3,44,614	6,95,740
Miscellaneous . . . . .	..	15,509	15,509	70,056	..	4,321	..	..	9,451	5,919	1,621	91,903	1,07,592
TOTAL TOUR EXPENSES AS IN ACCOUNT No. 46	4,73,170	32,744	5,10,914	1,32,300	89,664	1,00,382	1,11,407	76,158	86,857	81,808	24,417	7,00,133	12,71,052

(c) Expenditure relating to other heads has been classified as "Miscellaneous".

23.—Audit.

The salaries, establishments and other charges of the Auditor General and of the various Accountants General, including the Director of Commercial Audit, who audit *civil* transactions are shown under this head. Prior to 1921-22, these charges were included under the head "General Administration".

2. The charges connected with the audit of transactions of the Railway, Posts and Telegraphs and Northern India Salt Revenue Departments are debited under the respective heads pertaining to those departments. The charges of the Director of Army Audit are recorded under this head, while the cost of maintenance of Army accounts is treated as a military charge.

A similar course has been adopted in connection with the experimental separation of accounts from audit in the United Provinces and the North-West Frontier Province, the cost of audit alone being charged against this head, while the cost of maintaining the accounts has been taken to General Administration as Secretariat charges.

3. The charges in England include the pay of the Auditor of Indian Home Accounts and his assistants appointed under Section 27 of the Government of India Act. A portion of the charge is covered by the lump contribution by His Majesty's Government mentioned in the Note under "General Administration".

No. 47—ACCOUNT of CHARGES of the AUDIT DEPARTMENT for the Year ended 31st MARCH 1930.

	India General.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
Charges in India.	R	R	R	R	R	R	R	R	R	R	R
Auditor General.											
Pay of Auditor General . . .	77,333	...	...	...	...	...	...	...	...	...	77,333
Pay of Establishment . . .	2,80,943	...	...	...	...	...	...	...	...	...	2,80,943
Allowances, Honoraria, etc. . .	32,469	...	...	...	...	...	...	...	...	...	32,469
Contingencies	29,155	...	...	...	...	...	...	...	...	...	29,155
TOTAL	4,19,900	...	...	...	...	...	...	...	...	...	4,19,900
Indian Audit and Accounts Service.											
Pay of Officers	19,41,018	...	...	...	...	...	...	...	...	...	19,41,018
Allowances, Honoraria, etc. . .	1,67,307	...	...	...	...	...	...	...	...	...	1,67,307
<i>Deduct</i> —Amount recoverable from Provincial Govern- ments.	1,05,565	...	...	...	...	...	...	...	...	...	1,05,565
TOTAL	20,02,460	...	...	...	...	...	...	...	...	...	20,02,460
Director of Army Audit.											
Pay of Establishment	2,08,678	...	...	...	...	...	...	...	...	...	2,08,678
Allowances, Honoraria, etc. . .	73,677	...	...	...	...	...	...	...	...	...	73,677
Contingencies	10,522	...	...	...	...	...	...	...	...	...	10,522
TOTAL	2,93,472	...	...	...	...	...	...	...	...	...	2,93,472
Director of Commer- cial Audit.											
Pay of Establishment	1,20,402	...	...	...	...	...	...	...	...	...	1,20,402
Allowances, Honoraria, etc. . .	55,331	...	...	...	...	...	...	...	...	...	55,331
Contingencies	13,675	...	...	...	...	...	...	...	...	...	13,675
Establishment charges pay- able to other Governments, Departments, etc.	155	...	...	...	...	...	...	...	...	...	155
<i>Deduct</i> —Establishment charges recovered from other Governments Depart- ments, etc.	1,200	...	...	...	...	...	...	...	...	...	1,200
Total	1,88,363	...	...	...	...	...	...	...	...	...	1,88,363
Total Carried over	29,04,105	...	...	...	...	...	...	...	...	...	29,04,105

No. 47—ACCOUNT of CHARGES of the AUDIT DEPARTMENT for the Year ended 31st MARCH 1930—*concl'd.*

	India General.	Madras.	Bombay.	Bengal.	United Provinces	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Total.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
Brought forward	29,01,195	...	...	...	...	...	...	...	...	...	29,01,195
Civil Offices of Account and Audit.											
Pay of Officers	...	...	...	...	1,11,262	...	...	...	...	...	1,11,262
Pay of Establishment	9,06,117	7,31,861	11,12,311	9,83,024	2,22,051	8,01,518	8,05,083	1,55,149	3,97,105	2,60,210	66,79,854
Allowances, Honorary, etc.	7,3,054	34,314	76,256	55,878	32,017	4,909	55,900	39,673	21,612	15,530	1,51,112
Supplies and Services and Contingencies	60,310	10,063	1,82,838	31,806	7,896	51,731	48,811	29,793	22,271	18,374	1,91,816
<i>Deduct</i> —Recoveries of cost of Audit, etc.	2,59,906	976	19,574	4,615	...	1,145	2,360	969	361	180	2,60,410
<i>Add</i> —Establishment charges payable to other Govern- ments, Departments, etc.	3,810	2,800	...	...	...	4,500	...	...	2,783	...	13,043
<i>Deduct</i> —Share of the cost of Local and Outside Audit Establishment charged to Provincial Governments.	...	...	1,11,110	1,68,733	...	90,167	...	1,16,673	88,878	...	5,77,911
Works	...	...	...	...	...	20,578	...	...	...	...	20,578
Total	8,13,795	8,08,662	12,40,701	8,97,330	3,73,129	8,33,317	9,07,413	1,00,073	3,57,561	2,91,914	69,45,285
TOTAL CHARGES IN INDIA	37,17,990	8,03,662	12,40,703	8,97,330	3,73,129	8,33,317	9,07,413	1,00,073	3,57,561	2,91,914	68,49,583

Charges in England.

Salaries of Auditor and Assistants, under the Government of
India Act, Section 27

Deduct—Contribution by His Majesty's Treasury

Portion charged to the High Commissioner for India

Standing Overseas Pay

Leave Salaries and Deputation Pay

Stores for India

Secretary of State	High Commissioner	Total.
£	£	£
13,628	...	13,628
—7,500	7,500	...
...	4,916	4,916
...	5,571	5,571
...	9	9
TOTAL CHARGES IN ENGLAND	6,126	17,996
		24,123

Ditto converted into Rs. at £1 = Rs. 18½
Exchange on ditto

TOTAL CHARGES OF THE AUDIT DEPARTMENT

3,91,631
2,96

1,01,63,909

(a) This expenditure has been charged against the grant for the Separation of Accounts from Audit. See also in this connection paragraph 2 of the General Note on page 330.

XVII and 24—Administration of Justice.**GENERAL.**

Prior to 1921-22, this head was designated “ $\frac{\text{XVI}-\text{A.}}{19-\text{A.}}$ Law and Justice—Courts of Law”.

REVENUE.

The bulk of the revenue under this head accrues from “General fees, fines, and forfeitures” which consist chiefly of receipts from fines and confiscations ordered by magisterial courts.

EXPENDITURE.

The expenditure consists chiefly of the pay of civil and criminal judges and magistrates and their establishments, with some charges on account of Administrators-General and Law Officers of the different Provincial Governments. As stated under the head “Land Revenue”, the charges of district executive officers performing magisterial functions were formerly distributed between that head and the present head, generally in moieties.

The variations, as between different provinces, in expenditure upon criminal courts are due to the fact that full-time judicial establishments alone are charged to this head. In certain provinces, magisterial work is largely performed by the ordinary district administrative staff, the cost of which is debited to “22—General Administration”.

No. 48A.—ACCOUNT of CHARGES under ADMINISTRATION of JUSTICE for the year ended 31st March 1930.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVIN- CIAL.	
	India General.	Baluchistan.	North- West Frontier Province.	Other Areas.	TOTAL.	Exceeded.								Shan States Federation.		TOTAL.
						Government of Madras.	Government of Bombay.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.			
Charges in India.	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
High Courts (as per details in Account No. 48B) . . . . .	...	...	...	...	..	18,19,963	12,54,535	16,51,577	14,36,568	9,99,181	10,75,964	9,89,978	...	...	86,80,151	86,80,151
Contribution towards the cost of maintaining the High Courts at Calcutta and Lahore	(b) 36,000	...	...	...	36,000	...	...	...	...	...	...	...	79,000	...	79,000	1,15,000
Judicial Commissioners	9,488	...	1,34,297	(a) 53,331	1,43,735	...	2,81,838	...	...	...	...	...	3,30,988	2,957	6,15,783	7,59,513
Law Officers	30,920	350	49,257	...	1,38,858	4,28,926	6,40,197	6,41,293	6,27,141	5,13,246	4,80,977	3,41,151	1,93,094	2,160	29,52,007	40,95,865
Administrator-General and Official Trustees . . . . .	...	...	...	...	...	30,375	30,863	1,50,936	1,21,129	7,155	83,171	...	1,149	...	2,21,778	3,21,778
Coroner's Court . . . . .	...	...	...	...	...	...	15,170	7,480	...	...	...	...	...	...	22,650	22,650
Presidency Magistrates' Court. . . . .	...	...	...	...	...	91,205	2,57,762	2,40,073	...	...	...	...	...	...	5,87,040	5,89,040
Civil and Sessions Courts (as per details in Account No. 48C)	2,84,006	15,212	4,23,179	...	7,22,487	66,93,455	39,46,970	70,15,650	53,50,385	30,07,379	26,75,688	21,23,591	22,64,802	85,789	3,17,16,780	3,51,89,223
Criminal Courts (as per details in Account No. 48D)	1,10,311	56,707	1,04,028	...	3,31,046	8,86,796	6,34,649	32,974	12,074	9,20,425	21,91,213	2,46,842	2,74,548	17,618	55,11,576	58,42,624
Courts of Small Causes	50,144	...	...	...	50,144	1,77,723	4,21,164	3,41,785	1,55,573	1,81,582	1,20,542	...	1,10,975	...	15,19,747	15,99,891
Leadership, etc., Examination Charges . . . . .	...	...	...	...	...	...	8,191	10,838	...	...	...	7,561	...	...	22,153	22,153
Works	614	280	...	...	894	...	...	...	1,42,707	...	...	...	...	...	1,43,307	1,44,101
TOTAL CHARGES IN INDIA	5,21,523	72,549	7,70,761	53,331	14,18,164	95,73,173	75,31,829	1,09,98,629	78,05,930	53,28,970	66,77,965	30,38,924	31,74,405	58,504	18,357,562	19,890,376

No. 48B.—DETAILED ACCOUNT of CHARGES of HIGH COURTS for the year ended 31st March 1930.

	Reserved.							TOTAL.
	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	
	R	R	R	R	R	R	R	R
Salaries of Judges	6,45,494	5,00,406	6,80,258	7,97,598	5,49,508	5,06,388	4,99,690	41,89,342
Pay of Registrars and other Officers	99,194	2,30,817	2,19,184	63,792	52,645	1,24,040	57,648	8,46,820
Pay of Establishment	4,89,075	4,12,645	6,39,469	4,79,681	3,63,798	3,72,874	2,43,766	30,06,308
Allowances Honorary, etc. . .	18,910	18,115	16,943	42,504	20,422	16,585	18,533	1,52,012
Supplies and Services	67,290	93,052	1,67,718	52,988	48,808	56,077	1,14,741	6,00,669
Contingencies								
Deduct—Establishment charges, etc., recoverable from the Assam Government for work done by the Calcutta High Court.	...	...	79,000	...	...	...	...	79,000
Deduct—Amount recoverable from the Central Government for work done by the High Court for Delhi Province.	...	...	...	...	36,000	...	...	36,000
TOTAL CHARGES AS IN ACCOUNT No. 48A.	13,19,963	12,54,535	16,54,567	14,86,563	9,99,181	10,75,964	9,39,378	86,80,151

No. 480.—DETAILED ACCOUNT OF CHARGES under CIVIL and SESSIONS COURTS for the year ended 31st March 1930.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.
	India General.	Baluchistan.	North-West Frontier Province.	TOTAL.	Reserved.								Government of Coorg.	TOTAL.	
					Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.				Government of Assam.
Pay of Civil and Ses- sions Judges, Subor- dinate Judges, Munsiffs, etc. . . .	R 1,81,282	...	R 1,97,675	R 3,28,957	R 21,09,945	R 14,86,027	R 29,97,273	R 22,60,399	R 14,50,284	R 7,63,653	R 10,50,849	R 11,62,011	R 2,72,169	R 1,35,67,859	R 1,38,96,816
Pay of Establishment .	1,21,661	13,493	1,65,293	3,00,447	39,77,500	21,19,825	34,33,381	25,59,016	12,45,727	13,12,139	9,38,291	8,16,995	2,28,725	18,753	1,69,50,889
Allowances, Honoraria, etc. . . .	5,949	397	34,671	41,017	2,07,180	1,16,498	8,30,435	3,44,063	1,02,449	2,39,687	2,98,137	1,49,441	60,641	483	23,89,976
Supplies and Services .	20,381	1,322	24,839	46,542	3,98,820	2,24,630	3,54,561	2,16,902	2,13,142	3,60,219	1,36,814	1,36,355	1,09,973	754	21,98,712
Contingencies . . .															
Grants-in-aid, Conti- butions, etc. . . .	600	...	701	1,301	...	...	...	...	...	...	...	...	1,529	...	2,880
Establishment charges paid to other Gov- ernment . . .	4,223	...	...	4,223	...	...	...	...	...	...	...	...	...	...	4,223
Deduct—Charges re- coverable from other Government, Depart- ments, etc. . . .	...	...	...	...	...	...	...	...	4,223	...	...	...	...	...	...
TOTAL CHARGES UNDER CIVIL AND SESSIONS COURTS AS IN ACCOUNT No. 48A .	2,00,000	15,212	4,23,179	7,22,487	66,93,485	39,46,970	78,15,650	53,80,380	30,07,379	26,75,698	24,23,591	22,64,802	6,73,042	35,789	3,54,39,223

XVIII and 25—Jails and Convict Settlements.**REVENUE.**

The principal item of revenue is the proceeds of the sale of jail manufactures which is, however, largely counterbalanced by expenditure involved in their production.

All receipts in the convict settlements in the Andamans and Nicobars, including those on account of jail manufactures, are shown under a separate head "Convict Receipts at Port Blair and Nicobars".

EXPENDITURE.

The expenditure consists mainly of the maintenance charges of the jail population and the cost of production of jail manufactures, together with the pay and allowances of the necessary establishments.

As with the receipt head, all the charges connected with the convict settlements in the Andamans and the Nicobars are shown under a distinct head.

No. 49.—ACCOUNT of RECEIPTS under JAILS and CONVICT SETTLEMENTS for the year ended 31st March 1930.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.		
	India General.	Baluchis- tan.	North-West Frontier Province.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Govern- ment of Punjab.	Burma.		Govern- ment of Bihar and Orissa.	Govern- ment of Central Provinces and Bihar.	Govern- ment of Assam.		Govern- ment of Coorg.	TOTAL.
										Govern- ment of Burma.	Stat. States Federa- tion.						
Receipts on account of Jail Manufactures	R 85,517	R 4,281	R 1,32,999	R 1,72,797	R 9,81,165	R 3,86,586	R 9,34,353	R 6,33,454	R 4,03,462	R 4,20,440	R ...	R 7,12,855	R 2,38,039	R 77,071	R 11	R 47,88,036	R 49,60,833
Convict Receipts at Port Blair and Nicobars . .	2,50,748	...	...	2,50,748	...	...	...	...	...	...	...	...	...	...	...	...	2,50,748
Hire of Convicts . . .	...	...	91	91	34,833	79,098	81,560	16,608	68,644	2,90,073	...	308	28,596	917	140	6,00,777	6,00,868
Other Jail Receipts . .	6,803	65	2,346	9,214	33,176	82,013	28,825	52,920	94,973	32,198	735	11,831	85,577	3,999	10	3,76,257	3,85,471
Collection of payments for services rendered . . .	...	...	...	...	3,700	...	...	230	...	...	...	...	...	27	...	3,957	3,957
Recoveries of over payments.	3,234	250	293	3,777	8,614	1,930	2,334	6,766	6,110	2,362	96	9,134	132	1	...	37,479	41,256
	2,96,302	4,596	1,85,729	4,86,627	10,61,438	5,49,627	10,47,072	7,09,978	5,73,189	7,45,073	831	7,34,128	3,02,344	82,615	161	58,06,506	62,43,133
Deduct—Refunds . . .	97	...	50	147	34	402	496	1,180	1,737	314	13	423	...	495	...	5,093	5,240
TOTAL RECEIPTS UNDER JAILS, ETC. . . .	2,96,205	4,596	1,85,679	4,86,480	10,61,454	5,49,225	10,46,576	7,08,798	5,71,452	7,44,759	819	7,33,705	3,02,344	82,120	161	58,01,413	62,37,893

No. 49B.—DETAILED ACCOUNT of CONVICT CHARGES at PORT BLAIR and NICOBARS
for the Year ended 31st March 1930.

	R
Superintendence	2,67,655
Medical Establishment	1,68,789
Veterinary Establishment	8,432
Commissariat Establishment	1,61,710
Treasury Establishment	1,100
Marine Establishment	3,55,040
Police Establishment	2,01,326
Jail Establishment	1,92,547
Registration Establishment	360
Education Establishment	44,012
Charges in connection with the Mail Steamer "Maharaja"	1,49,133
Charges in connection with the Station Ship "Ahmedi"	1,05,585
TOTAL CONVICT CHARGES AT PORT BLAIR, ETC.	25,68,989

XIX and 26—Police.**REVENUE.**

Compared with the expenditure, the receipts are insignificant and consist mostly of (i) recoveries of expenditure on special police, and (ii) fees levied for services controlled by the Police Department, such as receipts under the Public Conveyance Act, etc. The lump sums recovered from Railway Companies under the terms of their existing contracts are also credited to this head (see paragraph 2 below).

EXPENDITURE.

2. The great bulk of the expenditure is on account of the police force and its supervision. The charges on account of the Railway Police were formerly distributed between Government and Railways in the proportion of $\frac{3}{10}$ ths and $\frac{7}{10}$ ths. Since 1919-20, the Government bears all charges for 'Crime and Order' police, the Railway Companies being responsible for the control of, and the charges on account of, 'Watch and Ward' police, besides making a lump contribution to Government equivalent to the difference between what each railway is required by its contract to pay, *viz.*, $\frac{7}{10}$ ths of the charges on account of both classes of railway police, and the whole cost of the 'Watch and Ward' police. The charges of the Criminal Investigation Department also are included under this head.

No. 50.—ACCOUNT OF RECEIPTS connected with POLICE for the year ended 31st March 1930.

	CENTRAL GOVERNMENT.					PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVIN- CIAL.			
	India General.	Baluchis- tan.	North-West Frontier Province.	Bombay.	Total.	Burmah.					Government of Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Govern- ment of Coorg.	T. Tal.				
						Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.							Government of Darjeeling.	Shan States Federation.	
Police supplied to Rail- ways	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Police supplied to Muni- cipal, Cantonment and Town funds . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Police supplied to Public Departments, private Companies and persons.	2,15,282	..	..	..	2,15,282	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Recoveries on account of Presidency Police . . . . .	...	...	...	...	...	2,15,575	5,29,906	9,52,737	...	...	...	4,55,102	..	...	..	...	...	21,23,320	21,23,320
Recoveries on account of Village Police . . . . .	...	...	...	...	...	1,440	...	...	...	...	...	...	..	...	..	...	...	1,440	1,440
Contribution for Railway Police	68,500	..	...	...	68,500	3,24,646	1,76,686	20,600	43,743	24,220	...	...	...	40,043	33,794	31,085	...	7,00,823	7,69,323
Arms Act	8,769	640	...	479	9,888	..	50,957	2,404	5,103	...	...	65,037	3,329	1,289	..	1,286	...	1,20,435	1,29,353
Fines and Forfeitures	57,691	7,273	60,361	...	1,25,325	5,18,704	2,37,501	92,219	13,609	1,17,290	3,67,166	25,830	...	50,046	1,88,708	45,155	27,289	17,05,573	19,20,898
Recoveries of over pay- ments	723	521	135	477	1,856	25,531	12,515	79,035	52,08	7,076	57,041	18,341	...	37,570	4,328	8,205	10	2,44,070	2,45,926
Collection of Payments for services rendered	10,750	266	5,553	6,074	22,653	..	..	..	..	1,040	..	..	...	..	..	..	...	10,040	33,636
miscellaneous	11,361	1,610	4,324	785	18,480	50,249	19,095	97,544	53,541	33,550	54,851	806	...	50,715	17,501	1,52,465	20,000	10,11,011	10,29,291
Gratuation receipts	1,205	...	...	...	1,205	..	..	..	..	..	..	..	...	..	914	..	...	914	5,119
Deduct—Refunds	3,74,911	10,810	70,353	7,615	4,63,690	11,92,545	1,77,125	12,56,453	1,73,357	19,553	16,47,128	50,561	...	5,34,015	2,70,910	2,58,154	27,511	64,37,979	65,02,889
	410	22	3,757	...	4,159	3,171	5,406	13,144	15,541	6,557	5,879	1,070	...	3,751	757	...	...	3,56,445	3,56,445
TOTAL RECEIPTS IN INDIA.	3,74,501	10,288	60,616	7,615	4,63,050	11,80,074	11,71,439	12,45,102	1,62,786	1,92,610	1,03,766	48,891	...	5,35,591	2,70,058	2,13,110	27,511	64,47,845	65,02,889

No. 50-A.—ACCOUNT of CHARGES in connection with POLICE

	CENTRAL GOVERNMENT,					PROVINCIAL		
	India General.	Baluchistan	North-West Frontier Province.	Other Areas.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.
Charges in India.	R	R	R	R	R	R	R	R
Presidency Police . . . . .	...	...	...	(a) 1,52,139	1,52,139	14,74,268	97,14,169	42,14,434
Superintendence	62,805	.	1,15,542	.	1,78,347	2,92,695	2,71,234	4,55,062
District Executive Force (as per details in Account No. 50 B)	19,99,165	11,65,225	25,96,341	(b) 6,50,992	63,91,733	1,34,44,257	1,16,60,653	1,25,43,226
Police Training School	3,150	1,050	10,215	...	15,015	2,10,237	1,12,027	2,30,917
Village Police . . . . .	.	.	..	...	...	26,86,744	60,777	...
Special Police . . . . .	.	...	..	.	.	3,92,111	15,299	5,50,377
Railway Police	4,15,455	..	1,02,077	.	5,17,532	7,16,111	10,79,696	8,42,106
Criminal Investigation Department	38,497	..	1,17,755	.	1,56,142	2,89,627	6,79,111	10,81,008
Cattle Pounds . . . . .	..	..	2,937	..	2,937	3,07,525	..	..
Miscellaneous	400	..	1,515	...	1,915	...	..	...
Works	21,070	5,361	...	...	26,431	.	...	85,264
Total Charges in India	25,40,452	11,72,246	29,46,362	7,83,131	74,42,191	1,98,33,071	1,75,95,366	2,00,12,024
Charges in England.								
Secretary of State.					£	£	£	£
Examination expenses &c, in connection with appointments to the Police Service					164	...	...	...
Leave Salaries of Officers . . . . .					...	..	...	...
Outfit allowance of Officers on appointment . . . . .					...	...	60	30
TOTAL					£ 164	...	60	30
High Commissioner.								
Leave Salaries and Deputation Pay					6,490	15,050	18,836	17,870
Steering Overseas Pay					6,839	10,619	13,098	15,408
Stores for India . . . . .					...	3,009	48	...
Miscellaneous.—Travelling expenses, and Fees, etc., of officers attending special courses of Instruction, etc.					51	92	136	118
Expenses connected with Recruitment . . . . .					..	...	129	65
Cost of maintenance and treatment of officers by the Seamen's Hospital Society etc.					...	...	126	...
TOTAL					£ 13,380	28,800	32,373	33,459
TOTAL CHARGES IN ENGLAND					£ 13,544	28,800	32,433	33,489
Ditto converted into Rs. at £1=Rs. 18½					R 1,80,590	3,83,998	4,32,437	4,46,519
Exchange on ditto					1,495	3,155	3,513	3,692
TOTAL CHARGES UNDER POLICE					76,24,276	2,02,20,224	1,80,31,319	2,13,62,235

(1) This is made up of:—

Charges for Passport work done by the Police Department, Bombay	Rs. 0,780
Amount paid to Government of Bombay for cost of Police guards supplied for Central Buildings, etc.	52,908
Amount paid to Government of Bengal for cost of Police guards supplied for Central Buildings and for Pilgrim Traffic Police at Calcutta	92,506
Total	1,52,139

during the year ended 31st March 1930.

GOVERNMENTS.

Reserved.						Government of Coorg.	Sann States Federation.	Totals.	Total Central and Provincial.
Government of United Provinces.	Government of Punjab.	Government of Birma.	Government of Bihar and Orissa	Government of Central Provinces and Berar.	Government of Assam.				
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
...	...	13,23,527	...	...	...	...	...	1,07,26,098	1,08,78,837
2,76,126	2,60,939	2,91,410	2,76,804	1,52,037	89,981	...	...	22,70,418	24,48,765
1,33,11,817	1,02,88,943	1,03,16,500	67,19,290	53,30,723	20,67,971	1,00,047	1,67,611	8,69,43,043	9,33,37,776
1,38,787	87,578	2,18,034	1,23,637	61,420	11,501	...	...	12,14,468	12,29,488
18,00,801	...	49,253	41,592	...	521	...	...	46,39,698	46,39,688
...	2,48,552	21,88,572	2,66,372	...	2,39,964	...	...	39,01,247	39,01,247
8,62,334	7,03,648	4,27,987	4,29,595	3,53,404	1,08,155	...	...	55,28,688	60,45,618
3,85,550	5,29,892	5,51,428	3,27,614	1,69,226	1,62,854	...	...	41,28,720	42,61,862
...	48	170	564	...	4,148	...	...	3,72,455	3,75,392
2,126	15,123	2,400	2,838	...	10,500	...	...	92,087	94,902
3,64,699	...	...	59,676	...	78,005	...	...	5,67,644	5,94,075
1,71,42,200	1,21,84,753	1,53,70,100	82,32,982	30,66,810	27,73,400	1,00,047	1,67,611	12,63,28,454	12,77,70,645
£	£	£	£	£	£	£	£	£	£
...
...	...	1,690	...	...	680	...	...	2,370	...
30	60	60	30	60	30	...	...	860	...
30	60	1,750	30	60	710	...	...	2,730	...
14,688	6,574	12,208	7,312	7,408	4,784	...	...	1,05,130	...
15,473	9,292	12,059	8,945	5,421	2,681	...	100	93,124	...
284	2	3,500	61	7	423	...	...	7,724	...
163	170	173	35	...	...	...	...	887	...
61	123	137	61	121	61	...	...	758	...
...	...	...	22	7	...	...	...	155	...
36,869	16,161	28,467	16,636	12,964	7,949	...	100	2,07,778	...
80,890	16,221	33,217	16,666	13,024	8,659	...	100	2,10,508	...
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
4,11,990	2,16,279	4,02,903	2,22,211	1,73,652	1,15,452	...	1,335	28,06,776	29,87,368
3,462	1,745	3,318	1,900	1,370	975	...	10	23,152	24,647
1,75,57,742	1,23,62,777	1,57,76,321	84,57,102	62,41,832	28,89,827	1,50,047	1,68,956	12,31,58,382	13,07,62,659

(b) This is made up of:—

Charges for Passport work done by the Police Department, Aden	2,631
Amount paid to Government of Bombay for cost of Police guards for Central Buildings	8,571
Charges in Western India States Agency, Bombay	5,99,005
Amount paid to Government of Bengal for cost of Police guards for the Archaeological Camp at Paharpur and Mahasthan	168
Honorarium paid to a retired Deputy Superintendent of Police in Bengal for services in connection with the system of identification by finger prints	5,000
Amount paid to Government of the United Provinces for cost of Police guards for Central Buildings	7,830
Amount paid to Government of the Punjab for special Police guards employed to protect the treasure in Lahore Fort, etc.	7,260
Charges for the maintenance of the treasure guards at the Agricultural Research Institute at Pusa (Bihar and Orissa)	1,915
Total	8,30,992

F. and FF.—Civil Administration.

XX and 27.—Ports and Pilotage.

Ports are classed under two divisions, 'A—Major Ports' and 'B—Minor Ports,' the former being under the control of the Central Government and the latter of the Provincial Governments. Madras, Bombay, Calcutta, Chittagong, Rangoon, Karachi, Aden and Vizagapatam are Major Ports. The rest are Minor Ports.

2. Receipts and charges connected with the maintenance of river flotillas, pilot establishments and harbours are shown under this head. The receipts and charges connected with Light-houses and Light-ships, which were hitherto recorded under these heads, are now shown under "XX(1) and 27(1)—Light-houses and Light-ships" (see page 359.)

3. In Bengal alone the Pilot Service is a Government service. Similar services in ports of other provinces are controlled by the Port Trusts, and their revenues and expenditure are recorded in Local Fund accounts. In view of the introduction of a commercial system of accounts for the Bengal Pilot Service, the transactions of that Service are shown under separate sub-divisions of the Major heads "XX and 27—Ports and Pilotage".

Expenditure not charged to Revenue.**56 E.—Capital outlay on Vizagapatam Port.**

This is one of the new Capital major heads opened in the accounts for 1925-26. It exhibits the capital expenditure in connection with the development of Vizagapatam Harbour, which has been undertaken to afford an outlet easy of approach for the trade of the Central Provinces and Upper India generally, and to ease the congestion at the Port of Calcutta and also to some extent, at Bombay, and on the railways leading to them.

No. 51.—ACCOUNT of RECEIPTS from PORTS and PILOTAGE for the year ended 31st March 1930.

	India General	BOMBAY				BENGAL		Rangoon.	TOTAL.
		Madras	Bombay.	Karachi.	Aden.	Calcutta	Chittagong.		
A.—Major Ports—Central.	R	R	R	R	R	R	R	R	R
(1) Bengal Pilot Service—									
Pilotage receipts . . .		..	.	...		18,02,183	...	...	18,02,183
Miscellaneous . . .		..	.	.	...	32,023	...	...	32,023
						19,24,206			19,24,206
Deduct—Refunds . . .	...	.	.	.	.	3,200	...	...	3,200
Total Bengal Pilot Service . . .						19,21,006	...	...	19,21,006
(2) Other Receipts—									
Survey fees . . .		...	51,38	6,470	...	38,871	712	2,473	1,00,316
Fees for engagement and discharge of Seamen . .	..	694	97,297	938	3,403	1,24,477	1,202	10,912	2,47,913
Examination fees and Miscellaneous . . .	1,053	601	34,641	1,235	99	28,686	881	2,111	70,313
	1,053	1,295	1,83,623	8,673	3,502	1,92,034	2,858	22,601	4,17,612
Deduct—Refunds . . .	...	86	542	.	.	649	.	2,883	1,162
Total Other Receipts . .	1,053	1,209	1,83,081	8,673	3,502	1,91,385	2,858	19,719	4,13,450
Total Receipts—Central	1,053	1,209	1,83,081	8,673	3,502	21,12,391	2,858	19,719	23,31,486
TOTAL RECEIPTS FROM B.—MINOR PORTS—AS IN ACCOUNT No 51A									2,97,503
TOTAL RECEIPTS UNDER PORTS AND PILOTAGE									26,31,989

No. 51A.—ACCOUNT of RECEIPTS from PORTS and PILOTAGE—B.—MINOR PORTS for the year ended 31st March 1930.

	Government of Madras.	Government of Bengal.	Government of Burma.	TOTAL.
B.—Minor Ports—Provincial.	R	R	R	R
Sale-proceeds of Vessels and Stores . . . . .	..	1,220	1,32,614	1,33,834
Freight, Passage and Tonnage . . . . .	...	..	2,165	2,165
Registration and other Fees . . . . .	.	3,265	10,965	14,230
Recoveries of investments in Government Commercial Undertakings . .	.	...	145	145
Recoveries of indirect charges from Government Commercial Undertakings .	..	...	32,564	32,564
Miscellaneous	1,306	54,228	66,865	1,22,397
Deduct—Refunds	1,306	58,711	2,45,843	3,05,855
	...	...	7,862	7,862
TOTAL RECEIPTS—B.—MINOR PORTS	1,306	58,711	2,37,486	2,97,503

(a) Adjusted in India General books.

No. 51B.--ACCOUNT of CHARGES for PORTS and PILOTAGE for the year ended 31st March 1930.

	India General.	BOMBAY			BENGAL.		Rangoon	Total.
		Bombay.	Kanich.	Aden.	Calcutta	Chittagong.		
	Rs.	R.	R.	R.	R.	R.	R.	R.
A.—Major Ports—Central								
Charges in India.								
(1) Bengal Pilot service—								
(a) Capital Account—								
Expenditure during 1929-30.—								
Construction of vessels
Plant, machinery, furniture and other equipment
Buildings
TOTAL EXPENDITURE DURING 1929-30
EXPENDITURE TO END OF 1920-30	7,38,302	..	...	7,38,302
(b) Revenue Account—								
Pay and Allowances of Officers and Men afloat.	1,84,116	..	...	1,84,116
Victualling Allowances of Officers and Men afloat	33,817	...	...	33,817
Pilotage and Pilot Establishments	8,55,731	..	...	8,55,731
Purchase of Stores	68,469	...	...	68,469
Repairs and maintenance	1,45,172	...	...	1,45,172
Total Revenue Account	12,87,305	...	...	12,87,305
(2) Other charges—								
Direction (Headquarters Establishment)	62,057	...	...	...	...	...	...	62,057
Principal Officers and their Establishments	..	36,501	6,558	14,862	1,00,816	14,411	67,120	2,40,268
Shipping Officers	..	94,814	..	..	99,171	...	...	1,93,985
Ship Survey Department	..	1,19,837	21,246	..	1,19,105	1,000	43,582	3,04,771
Training Ship	...	2,34,927	...	..	..	...	..	2,34,927
Miscellaneous	..	9,542	...	...	...	...	...	9,542
Deduct—Establishment charges recovered from Provincial Governments (See Account No. 51C.)	...	3,372	1,022	...	31,849	...	49,094	85,267
TOTAL OTHER CHARGES	62,057	4,92,249	26,782	14,862	2,87,241	15,411	61,678	9,60,282
TOTAL CHARGES IN INDIA	62,057	4,92,249	26,782	14,862	(a) 17,74,549	(a) 15,411	61,678	22,47,588

	Secretary of State.	High Commissioner.	Total.
Charges in England.			
Government Scholarships	£	£	£
Leave Salaries and Deputation Pay	782	367	1,099
Ditto (Bengal Pilots)	...	8,516	8,516
Expenses connected with Recruitment (Bengal Pilots)	..	86	86
Tones for India	...	67	67
Sterling overseas pay (Bengal Pilots)	...	11,442	11,442
TOTAL CHARGES IN ENGLAND £.	782	20,843	21,575
Ditto converted into Rs. at £1=Rs. 13½			2,87,665
Exchange on ditto			2,286
TOTAL CHARGES A.—MAJOR PORTS			25,37,589
TOTAL CHARGES B.—MINOR PORTS (SEE ACCOUNT NO. 51C.)			16,03,578
TOTAL CHARGES UNDER PORTS AND PILOTAGE			41,41,167

(a) Adjusted in India General books.

F, and F F.—Civil Administration.

No. 51C—ACCOUNT of CHARGES for PORTS and PILOTAGE—B.—MINOR PORTS for the year ended 31st March 1930.

	RESERVED.						TOTAL.
	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of Burma.	Government of Bihar and Orissa.	Government of Assam.	
	R	R	R	R	R	R	R
B.—Minor Ports—Provincial.							
Charges in India.							
Pay and Allowances of Officers and Men afloat	15,362	...	6,02,112	...	...	6,17,474
Victualling of Officers and Men afloat	479	479
Charges for Pooled Launches	3,97,083	.	...	...	3,97,083
Purchase of Marine Stores and Coal for the Building, Repairs and Outfit, of Ships and Vessels	13,836	12,12,115	...	2,034	12,28,315
Purchase and Hire of Ships and Vessels	2,09,139	...	...	2,09,139
Pilotage and Pilot Establishments	3,000	3,000
Port Establishments	30,341	...	32,384	1,42,131	...	1,000	2,06,456
Miscellaneous Shore Establishments	74,393	...	...	74,393
Subsidies to Steam boat Companies	4,500	1,18,833	...	3,000	1,26,333
State Yacht Establishment	23,345	...	...	1,335	54,680
Investment in Government Commercial Undertakings	1,400	...	...	1,400
Losses on Government Commercial Undertakings	37,001	...	...	37,001
Establishment charges paid to Central Government, etc. (See Account No. 51 B.)	(a) 6,519	31,819	49,024	..	...	87,392
Miscellaneous Charges	1,297	1,916	12,124	...	.	15,337
Deduct—Recoveries	11,65,133	...	...	11,65,133
TOTAL CHARGES IN INDIA	30,341	23,178	5,04,915	9,93,472	...	42,018	15,93,954
Charges in England.							
<i>High Commissioner—</i>							
Leave and Deputation Salaries	264	...	...
Steering Overseers Pay	309	..	...
Stores for India	130	...	...
Expenses connected with recruitment	13	...	...
TOTAL CHARGES IN ENGLAND £	716	...	...
Ditto converted into Rs. at £1=Rs. 13½	9,549	...	...	9,549
Exchange on ditto	75	...	...	75
TOTAL CHARGES—B.—MINOR PORTS	30,341	23,178	5,04,915	10,03,096	...	42,043	16,07,578

(a) Differs from the corresponding credit in Account No. 51-B. by Rs. 2,125, on account of leave and pension contribution charged to the Provincial Government.

No. 51D.—ACCOUNT of CAPITAL EXPENDITURE on VIZAGAPATAM PORT during and to end of the year 1929-30.

	Expenditure during the year	Expenditure to end of the year.
	Rs	Rs
I.—Preliminary Expenses—		
(a) Survey . . . . .	...	30,247
(b) Plant . . . . .	...	14,730
(c) Establishment . . . . .	...	75,726
	...	1,20,703
II.—Land	25,321	41,88,611(a)
III.—Reclamation (including Dredging)—		
(1) Dredging	12,49,753	30,87,456
(2) Other Operations	58,265	2,60,574
	13,08,018	33,48,030
IV.—Works—		
(1) Wharves	86,727	15,68,001
(2) Harbour Buildings	62,594	3,63,779
(3) Workshops	1,08,519	2,11,069
(4) Tidal Scour Basins	12,357	12,820
(5) Roads	1,257	10,932
(6) Fencing	321	7,867
(7) Water-supply	71,887	1,72,826
(8) Sewerage	6,668	59,433
(9) Wharf-lines	83,554	2,73,409
(10) Oil Depôt	16,557	90,174
(11) Light Houses and Navigation marks . . . . .	...	...
(12) Electric Installation	33,219	41,177
(13) Plant Construction	1,269	2,15,032
(14) Plant and Equipment	2,24,469	27,65,063
(15) Dry Docks	1,93,384	3,48,234
	9,02,777	60,39,956
Carried over	22,36,116	1,36,97,300

(a) Value of land acquired in previous years reduced by Rs. 17,899 without financial adjustment.

F. and F F.—Civil Administration.

No. 51D—ACCOUNT of CAPITAL EXPENDITURE ON VIZAGAPATAM PORT during and to end of the year 1929-30—*concl'd.*

	Expenditure during the year.	Expenditure to end of the year.
	R	R
Brought forward	22,36,116	1,30,07,300
V.—General Charges—		
(1) Pay and allowances other than travelling allowances	2,88,658	14,10,585
(2) Travelling allowances	11,576	79,148
(3) Office expenses	23,401	1,28,042
(4) Residential quarters	5,691	28,719
(5) Instruments	1,078	9,402
(6) General charges on Stores	440	11,053
	3,30,844	16,66,919
VI.—Suspense—		
(1) London Invoices	1,31,875	1,31,875
(2) London Stores	—3,530	56,216
(3) Purchases	—78,374	—95,746
(4) Sales	—70	154
(5) Stores	—4,301	1,61,044
(6) Manufactures . . . . .	...	...
(7) Miscellaneous Advances	15,367	50,382
	60,967	3,03,955
VII.—Interest during Construction	9,79,205	(b) 35,26,372
TOTAL	36,07,132	1,91,94,576
Deduct—Receipts on Capital Account	32,114	1,55,840
TOTAL EXPENDITURE NOT CHARGED TO REVENUE	(a) 35,75,018	1,90,38,736

(a) Includes Rs. 4,57,179 on account of expenditure in England and Rs. 4,388 on account of Exchange thereon.

(b) Rs. 3,794 representing interest on the cost of land acquired in previous years written off without financial adjustment.

XX(1) and 27(1)—Lighthouses and Lightships.

These major heads as well as the corresponding Capital head "56-E.-II.—Capital expenditure on Lighthouses and Lightships" have been introduced from the accounts for 1929-30 following the reconstitution of the accounts of Lighthouses and Lightships in India. To ascertain whether the Lighthouses administration in India is self-supporting, *i.e.*, whether the receipts from the light dues over a fixed period are sufficient to cover all charges thereon, and with the idea of improving the efficiency of the service, it has been decided that the service should be administered on an all-India basis and that its accounts should be maintained on commercial lines within the Government account in order that the results of the financial working of the Department should be obtainable with greater facility and more accuracy than has been possible in the past. For this purpose, the Government account exhibits capital expenditure, indirect charges such as those for depreciation of fixed assets, interest on capital and cost of accounts and audit. The accounts also show necessary reserves and pensionary liability in addition to the ordinary running expenses and annual maintenance. A separate income and expenditure account and a balance sheet in commercial form are prepared from the Government account at the end of each year, and any surplus on the Income and Expenditure account of each year is transferred to a General Reserve Fund which is also debited with any deficiencies on the same account. Any large surplus in the Fund is utilised to finance new capital expenditure on Lighthouses and Lightships. These accounts appear in the Appendix to the Appropriation Accounts of the Central Government (Civil) containing accounts and reviews of Government Commercial concerns.

56-E.-II.—Capital expenditure on Lighthouses and Lightships.

This account shows the total capital invested on Lighthouses and Lightships during and to end of each year and the different sources from which the expenditure has been financed.

No. 51E—ACCOUNT of RECEIPTS from LIGHTHOUSES and LIGHTSHIPS for the year ended 31st March 1930.

	India General	Madras	Bombay.			Bengal	Bihar	Baluchistan	Total
			Bombay	Katacha	Aden.				
	R	R	R	R	R	R	R	R	R
Light dues		2,49,681	3,92,735	85,531	1,57,922	3,10,700	2,41,383	290	13,41,208
Contributions	1,158	...	...	...	22,300	...	650	...	26,808
Miscellaneous	2,420	640	35	130	...	225	...	11	3,404
	6,578	2,50,321	3,92,770	85,661	1,80,222	3,10,925	2,31,733	311	13,71,505
Debit of—Refunds		10,111	3,047	4,957	...	1,758	3,811	...	23,610
Total Receipts	6,578	2,40,210	2,99,723	80,607	1,80,222	3,12,683	2,27,544	313	13,50,940

(a) Adjusted in India General books.

No. 51F—ACCOUNT of CHARGES for LIGHTHOUSES and LIGHTSHIPS for the year ended 31st March 1930.

	India General	Madras	Bombay.			Bengal	Bihar	Baluchistan	Total
			Bombay	Katacha	Aden.				
	R	R	R	R	R	R	R	R	R
Charges in India.									
A.—Capital Account—									
Capital Outlay financed from ordinary Revenues . . . . .	...	...	...	...	...	...	...	...	...
B.—Revenue Account—									
Direction (Head Quarters Establishment)	1,09,460	...	...	...	...	...	...	...	1,09,460
Lighthouses—Working expenses . . . . .	...	58,629	26,260	26,075	45,411	...	1,10,820	6,187	2,82,362
Lightships—Working expenses . . . . .	...	...	...	30,297	...	20,521	1,61,293	...	2,21,111
Cost of Accounts and Audit	10,404	...	...	...	...	...	...	...	10,404
Pensionary and Provident Fund charges	19,012	...	...	...	...	...	...	...	19,012
Contribution to Depreciation Fund	1,07,555	...	...	...	...	...	...	...	1,07,555
Contribution to the Additions and Replacements Reserve Fund	80,323	...	...	...	...	...	...	...	80,323
Contribution to the General Reserve Fund	5,57,518	...	...	...	...	...	...	...	5,57,518
Deduct—English cost of stores and establishment	6,153	...	...	...	...	...	...	...	6,153
Total Charges in India	8,78,188	58,629	26,260	56,372	45,411	(a) 21,521	2,81,113	6,187	13,87,681

Charges in England.
High Commissioner—

Travelling Expenses, etc., of a delegate to the International Light house Conference and training allowances of recruits	243
Expenses connected with recruitment	215

Total Charges in England 458

Ditto converted into Rs. at £1=Rs13½	6,102
Exchange on ditto	51

TOTAL CHARGES FOR LIGHT-HOUSES AND LIGHT-SHIPS 13,87,884

(a) Adjusted in India General books.

No. 51-G.—ACCOUNT of CAPITAL EXPENDITURE on LIGHTHOUSES and LIGHTSHIPS during and to end of the year 1929-30.

	Expenditure during the year.	Expenditure to end of the year.
	R	R
Central Government.		
Lighthouses . . . . .	...	12,08,600
Light Ships	3,20,897	11,52,323
Buildings and other works . . . . .	...	11,67,044
Plant and Machinery . . . . .	...	8,30,982
Furniture and fittings . . . . .	...	47,358
Stock and Suspense	12,821	88,870
Total	(a) 3,33,718	44,25,177
<i>Deduct</i> —Amount financed from General Reserve Fund—Light- houses and Light Ships	3,20,897	3,20,897
„ —Amount financed from Ordinary Revenues . . . . .	...	41,61,459
Net expenditure not charged to revenue	12,821	12,821

(a) Includes Rs. 3,33,284 and Rs. 2,724 on account of expenditure in England and Exchange thereon.

28—Ecclesiastical.

Apart from a trifling sum spent on cemeteries, the charges under this head consist of the stipends of Bishops and Chaplains together with the pay of their small establishments. The stipends of Chaplains attached to regiments are debited not to this head but to the Army Estimates (see Account No. 75 D., page 544).

No. 52.—ACCOUNT of the CHARGES of the ECCLESIASTICAL DEPARTMENT for the year ended 31st March 1930.

	India General.	Baluchistan.	North-West Frontier Province.	Madras	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Coorg.	TOTAL.
Charges in India.	R	R	R	R	R	R	R	R	R	R	R	R	R	R
ECCLESIASTICAL ESTABLISHMENT :—														
Church of England :—														
Stipends of Bishops	45,977	19,345	50,395	25,600	8,610	82,229	1,80,440	1,62,193	50,017	17,398	10,398	11,258	...	99,857
Pay of Chaplains, etc.	1,02,768	696	800	94,507	1,76,766	8,627	13,949	6,158	5,467	2,814	49,749	1,287	144	9,97,036
Pay of Establishment	16,463	7,236	17,357	7,398	19,249	24,819	44,052	33,414	39,840	4,771	18,084	1,681	...	89,176
Allowances, Honoraria, etc.	26,745	3,375	5,189	28,649	10,052	7,674	12,108	17,243	8,055	914	3,500	96	...	2,85,738
Supplies and Services and Contingencies	14,026	...	...	14,791	16,367	1,000	...	...	...	...	...	...	...	1,02,738
Grants-in-aid	3,53,000	...	...	7,400	...	...	...	...	...	...	...	...	...	3,61,400
(a) Church of Scotland :—														
Pay of Chaplains, etc.	8,507	...	...	12,664	29,140	22,896	1,500	1,167	...	...	...	...	...	73,374
Pay of Establishment	450	108	351	785	3,628	4,372	1,859	850	...	...	300	...	...	12,403
Allowances, Honoraria, etc.	4,176	...	...	3,890	10,122	13,272	600	1,839	...	...	...	...	...	23,899
Supplies and Services and Contingencies	1,380	240	882	688	3,910	1,758	1,577	1,919	...	...	74	...	...	12,408
(a) Church of Rome :—														
Allowances of Bishops, Priests, etc.	1,370	...	980	...	12,453	7,269	3,609	8,114	...	1,140	...	...	...	36,935
TOTAL ECCLESIASTICAL ESTABLISHMENT.	5,73,852	31,060	76,034	1,91,312	3,26,297	1,75,176	2,61,194	2,32,897	1,12,151	26,497	88,197	14,272	144	21,08,988
Cemetery Establishment	13,009	4,423	5,227	14,468	22,048	11,736	19,889	15,797	10,304	3,616	5,709	2,559	144	1,24,929
Miscellaneous Ecclesiastical Charges	900	...	...	6,000	9,000	396	5,458	2,000	4,573	...	2,100	...	...	30,427
Works	...	...	...	...	...	...	40,296	24,761	...	...	...	...	...	63,037
Total Charges in India	5,87,761	35,423	81,261	2,11,780	3,57,345	1,87,308	3,26,837	2,75,455	1,27,028	30,653	93,006	16,831	288	23,33,326
Charges in England.														
Leave Salaries and Deputation Pay	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Stealing Overseas Pay	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Expenses connected with Recruitment	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Allowances to Bishop of Bombay on appointment	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous Expenditure	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Charges in England	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Ecclesiastical Charges	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Charges in India	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Ecclesiastical Charges	...	...	...	...	...	...	...	...	...	...	...	...	...	...

8,22,732
6,683

31,02,811

(a) Exclusive of payments to Presbyterian Chaplains and Roman Catholic Priests attached to Regiments, which are treated as Army Expenditure and included in Account No. 751. (b) Adjusted in India General books.

29—Political.

The charges classified under 'Political' arise out of the relations of the Government of India with the Indian States and the Foreign Governments adjoining the British Empire in India, and include expenditure in connection with important political *détenuis*, etc. Charges connected with the defence operations on the various frontiers are recorded under the major head "29A.—Frontier Watch and Ward" with effect from 1927-28. All other charges debited under this head prior to 1921-22 are now recorded under 'Miscellaneous'.

2. The great bulk of the *normal* political expenditure relates to (i) the cost of political officers and their establishments, (ii) the subsidies paid to the several frontier states, (iii) the expenses of refugees and State prisoners, (iv) the cost of advisory officers and their establishments employed with Indian State Forces and (v) entertainment charges of envoys and chiefs. Expenditure of a *special* character, incurred from time to time, is, however, shown under the head "Special Political Expenditure". Political charges in connection with the Hedjaz Pilgrimage are also recorded under his head.

NO. 23.—ACCOUNT OF CHARGES OF POLITICAL AGENTS AND OTHER POLITICAL SERVICES for the year ended 31st March 1930.

	India General.	Baluchistan.	North-West Frontier Provinces.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
Charges in India.													
Political Agents—													
Pay of Officers	10,05,409	4,99,380	2,65,350	1,10,586	5,71,478	6,617	11,018	3,02,797	70,385	57,692	29,686	1,00,108	80,30,421
Pay of Establishments	6,16,964	4,87,138	2,51,702	27,412	7,12,830	2,317	...	1,29,761	81,928	35,094	15,595	43,118	23,05,859
Allowances, Honorary, etc. . . .	2,54,519	2,15,726	1,22,873	24,752	2,05,470	714	675	1,31,848	41,869	16,598	8,607	19,041	10,37,686
Allowances to Tribes . . . .	...	...	8,28,887	...	...	...	...	13,070	...	...	...	...	8,41,957
Supplies and Services and Contingencies	5,51,041	1,81,248	2,68,488	28,955	2,12,087	1,450	1,009	1,37,629	22,749	9,290	3,073	15,899	14,23,218
Establishment charges payable to other Governments	1,889	...	...	11,600	2,02,386	...	27,592	56,700	...	...	...	...	2,69,877
Grants-in-aid, Donations, Contributions, etc. . . .	8,247	679	1,861	15,319	39,307	...	502	6,672	1,092	1,800	524	13,650	89,673
Less—Contribution for Salaries, Establishments, etc. . . .	7,683	1,440	...	...	2,51,522	...	...	...	...	...	7,253	...	2,67,903
TOTAL	24,30,375	13,32,741	17,29,181	2,24,634	16,92,036	11,098	40,501	7,78,777	1,68,023	1,20,474	39,132	1,93,816	87,60,788
Total Carried over	24,30,375	13,32,741	17,29,181	2,24,634	16,92,036	11,098	40,501	7,78,777	1,68,023	1,20,474	39,132	1,93,816	87,60,788

29A.—Frontier Watch and Ward.

This major head has been opened from the accounts for 1927-28 to accommodate charges directly connected with the protection of the various frontiers, which include, besides expenditure incurred on various denominations of military police organisations, expenditure on roads declared to be of military importance and charges for hospitals and other buildings required for the administration of the military police forces. Charges connected with the ordinary civil administration of the frontier areas, including expenditure on buildings and communications, are brought to account under the appropriate heads of service concerned. Prior to the year 1927-28, these charges were recorded mostly under the major head "29—Political."

No. 53A.—ACCOUNT of CHARGES in connection with FRONTIER WATCH AND WARD
for the year ended 31st March 1930.

	Baluchistan.	North-West Frontier Province.	Burma.	Assam.	Total.
	₹	₹	₹	₹	₹
Charges in India.					
Frontier Constabulary and Militia—					
Frontier Constabulary . . . . .	...	22,50,670	54,41,367	16,00,000	92,92,037
South Waziristan Scouts . . . . .	...	19,40,083	...	...	19,40,083
Chitral Scouts . . . . .	...	66,501	...	...	66,501
Charges for Levies	14,18,482	28,31,452	...	...	42,49,934
Kurram Militia . . . . .	...	7,20,583	...	...	7,20,583
Tochi Scouts . . . . .	...	14,47,433	...	...	14,47,433
Zhob Levy Corps	9,85,856	...	...	...	9,85,856
Mekran Levy Corps	3,90,629	...	...	...	3,90,629
Total	27,94,967	92,56,722	54,41,367	16,00,000	1,90,93,056
Buildings and Communications—					
Waziristan—					
Works . . . . .	...	1,41,671	...	...	1,41,671
Establishment . . . . .	...	18,063	...	...	18,063
Tools and Plant . . . . .	...	2,125	...	...	2,125
Other charges—					
Works	8,99,757	43,54,077	6,27,730	2,84,603	59,66,167
Establishment	1,52,828	3,98,632	1,35,922	50,994	7,38,376
Tools and Plant	9,968	98,665	11,234	8,087	1,27,954
Total	8,62,553	50,13,233	7,74,886	3,43,684	69,94,356
Miscellaneous—					
Inspecting Officers, Frontier Corps . . . . .	...	50,378	...	...	50,378
Intelligence Bureau	25,154	46,875	...	...	72,029
Medical Establishment	28,010	1,57,144	30,050	...	2,15,204
Sundry charges	9,960	...	2,95,623	1,08,515	4,14,098
Total	63,124	2,54,397	3,25,673	1,08,515	7,51,709
Total Charges in India	37,20,644	1,45,24,352	65,41,926	20,52,199	2,68,39,121
Charges in England.					
			Secretary of State.	High Commissioner.	Total.
			£	£	£
Pay and allowances of Officers on leave from India			1,078	...	1,078
Leave Salaries and Deputation Pay . . . . .			...	2,431	2,431
Starling Overseas Pay . . . . .			...	3,430	3,430
Study Allowances of an officer, etc. . . . .			...	127	127
Total Charges in England			1,078	5,988	7,066
Ditto converted into Rs. at £1 = Rs. 13½					94,207
Exchange on ditto					801
TOTAL CHARGES FOR FRONTIER WATCH AND WARD					2,69,34,129

30—Scientific Departments.

The expenses of all the Scientific Survey Departments and of Museums are shown under this head, besides other outlay of a minor character on scientific objects.

The capital expenditure on Hydro-Electric Works in the Puniab which was formerly debited to the head '56 D—Capital Outlay on Hydro-Electric Scheme', is now recorded under the head '58' in 'Section HH.—Civil Works not charged to Revenue'.

No. 54.—ACCOUNT of CHARGES of the SCIENTIFIC

	CENTRAL GOVERNMENT.				PROVINCIAL					
	India General.	Baluchistan.	North-West Frontier Province.	TOTAL.	GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.	
					Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
Charges in India.	R	R	R	R	R	R	R	R	R	R
Survey of India (as per details in Account No. 54 A., page 378).	35,59,810	...	...	35,59,810	...	...	...	...	...	...
Zoological Survey	2,03,150	...	...	2,03,150	...	...	...	...	...	...
Botanical Survey	2,74,008	...	...	2,74,008	...	...	...	...	...	...
Geological Survey	5,58,295	...	...	5,58,295	...	...	...	...	...	...
Exploration of Petroleum, etc. . . . .	...	4,058	...	4,058	...	...	...	...	...	...
Meteorological Department	11,35,318	...	...	11,35,318	...	...	...	...	...	...
Archaeological Department	15,90,266	...	...	15,90,266	...	...	...	...	...	...
Mines Department	2,50,839	...	...	2,50,839	...	...	...	...	100	...
Museum	49,159	6,477	4,724	60,360	...	83,738	...	81,026	...	...
Donations to Scientific Societies	4,73,000	...	...	4,73,000	...	2,250	...	4,100	26,500	...
Hydro-Electric Surveys . . . . .	...	...	...	...	2,05,922	...	...	...	...	...
Works	1,28,004	...	...	1,28,004	23,620	...	...	...	...	...
TOTAL CHARGES IN INDIA	82,21,849	10,535	4,724	82,37,108	2,29,542	85,988	...	86,026	26,600	...
					3,15,530		86,026		26,600	
Charges in England.				£	£	£				
Secretary of State.										
Expenses attending the preparation of "Fauna Indica"				2,226	...	...	...	...	...	...
Expenses attending the preparation of "Kharosthi Inscriptions"				1,160	...	...	...	...	...	...
Contribution towards expenses of the Indian Section of the Imperial Institute				1,200	...	...	...	...	...	...
Contingent expenses of the India Museum Collection at Kew				739	...	...	...	...	...	...
Pay of officers on leave from India				909	...	...	...	...	...	...
Expenses in connection with International Geological Congress at Pretoria				611	...	...	...	...	...	...
Miscellaneous expenditure				87	...	...	...	...	...	...
TOTAL				£ 6,932	...	...	...	...	...	...
High Commissioner.										
Payments to the Trustees of the British Museum for the loan of an officer				222	...	...	...	...	...	...
Expenses for the treatment of textile prints collected during Sir Aurel Stein's third expedition				154	...	...	...	...	...	...
Leave Salaries and Deputation Pay				20,043	...	...	...	...	...	...
Sterling Overseas Pay				15,573	360	300	...	...	...	...
Stores for India				39,139	377	...	...	...	...	...
Allowances and Travelling Expenses, etc., of officers on Study Leave and Deputation				1,249	...	...	...	...	...	...
Expenses connected with recruitment				125	...	...	...	...	...	...
TOTAL				£ 76,505	737	300	...	...	...	...
TOTAL CHARGES IN ENGLAND				£ 83,437	737	300	...	...	...	...
Ditto converted into Rs. at £1 = Rs. 13½				R 11,12,486	R 9,830	R 4,000	...	...	...	...
Exchange on ditto				9,038	90	82	...	...	...	...
TOTAL CHARGES OF THE SCIENTIFIC DEPARTMENTS				98,58,632	2,39,462	90,020	...	86,026	26,600	...
					3,29,482		86,026		26,600	

DEPARTMENTS for the year ended 31st March 1930.

[illegible]

(a) Represents expenditure on suspended transferred subject, *vide* footnote (a) on page 70.

F. and FF.—Civil Administration.

No. 54 A.—DETAILED ACCOUNT of CHARGES under SURVEY of INDIA for the year ended 31st March 1930.

	R
INDIA GENERAL.	
Controlling and Administrative Staff	1,71,828
Head-Quarters Offices :	
Correspondence and Drawing Branch	4,32,958
Lithographic and Photographic Establishments	3,02,370
Trigonometrical Office Establishment	4,18,836
Bengal Drawing Office	26,236
Bihar and Orissa Drawing Office Establishment	7,997
Mathematical Instrument Factory (including cost of Instruments purchased in India) .	4,00,641
Survey Parties :	
Charges of Working Parties	42,78,102
	60,38,968
	R
Deduct—Amount transferred to Irrigation, Navigation, etc., Works .	6,74,346
„ Amounts charged to Provincial Governments and the North-West Frontier Administration on account of Revenue Survey (Account No. 18A, page 114) .	46,384
„ „ charged to Provincial Governments on account of Forest Survey .	2,61,852
„ Cost of Instruments and Maps supplied to other Public Departments .	7,97,000
„ Other recoveries for Survey Works .	6,99,576
	24,79,158
TOTAL CHARGES UNDER SURVEY OF INDIA AS IN ACCOUNT No. 54 .	35,59,810

XXI and 31—Education.**REVENUE.**

The great bulk of the revenue is derived from school and college fees. The revenue, however, is insignificant as compared with the expenditure.

EXPENDITURE.

2. The expenditure recorded under this head is that controlled by the Education Department. Certain classes of education, *e.g.*, medical, industrial, agricultural, are controlled by the respective departments administering those subjects and the expenditure on that account is charged in their budgets.

3. The basis of the division of education into 'University,' 'Secondary,' 'Primary' and 'Special' is the classification of each school or college according to the grade of education which it is primarily intended to impart. Thus, the expenditure on a school may be classified as 'Secondary' even though it includes primary classes.

4. The sub-head 'University' includes the expenditure on collegiate education, both arts and professional, but not expenditure on intermediate colleges which is included under 'Secondary'. The term 'Special' includes professional schools and reformatory schools where such schools are controlled by the Education Department.

5. The expenditure under each of the four main sub-heads includes both direct and indirect expenditure, the latter consisting of grants-in-aid by Government to private and local fund schools. The term 'General Expenditure' includes expenditure common to all kinds of education, such as Direction and Inspection, and also miscellaneous expenditure.

6. Expenditure on educational buildings constructed by Government is generally debited under the Public Works head '41—Civil Works' and not under this head, except where such buildings are formally assigned to the Education Department for execution of works or for maintenance.

No. 55.—ACCOUNT of RECEIPTS under EDUCATION for the year ended 31st March 1930.

	CENTRAL GOVERNMENT.					PROVINCIAL GOVERNMENTS													TOTAL CENTRAL AND PROVINCIAL.
	India General.	Baluchistan.	North-west Frontier.	Punjab.	TOTAL	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Burma. Government of Burma.	Shan State Federation.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	TOTAL.		
A.—UNIVERSITY— Fees from Government Arts Colleges	16,080				16,080	2,70,361	2,81,564	4,44,480		3,77,577			1,06,180	1,22,987	82,941		17,77,029	17,98,959	
Fees from Government Professional Colleges.						1,66,520	1,50,143	54,240	32,494				5,728		7,482		4,66,557	4,66,557	
B.—SECONDARY— Fees from Government Secondary Schools .	32,970	18,659	55,709		1,08,868	1,00,334	8,85,642	5,39,622	5,77,907	8,75,527	4,71,027	5,308	3,18,043	8,24,951	1,94,091	12,016	88,04,468	88,12,836	
C.—PRIMARY— Fees from Government Primary Schools	693		750		1,443		5,158		3,283				2,275	886	64	1,103	12,754	14,197	
D.—SPECIAL— Fees and other receipts from Government Special Schools .	16				16	56,245	23,603	1,13,857	4,761		823		19,581	873	4,370		2,22,819	2,22,884	
E.—GENERAL— Contributions .	7,300	28,620	40		81,160		2,405	8,200	4,187	48,365			19,542	2,010	489		80,288	1,11,448	
Income from Endow- ments .						2,888	1,76,038	9,846	9,379	5,065			32,159				2,15,245	2,15,245	
Miscellaneous .	39,632	42	2,827	(e) 7,895	49,916	62,206	1,22,263	2,31,494	4,37,812	1,62,980	3,28,798	4,588	96,427	92,888	20,204	471	16,69,461	16,19,817	
Recoveries of over- payments .	1,525		5,262		6,787	1,51,922	5,10,507	13,388	6,263	63,589	5,922	353	11,026	42,221	4,788		8,11,812	8,15,600	
Collection of payments for services rendered							2,288			2,288							4,566	4,566	
TOTAL	98,065	48,551	64,089	7,895	2,14,620	8,00,666	16,59,788	14,16,127	10,06,081	15,40,476	8,06,570	10,252	7,33,470	5,68,316	3,13,485	13,590	89,65,089	91,79,859	
Deduct—Refunds	156				156	13,587	694	3,659	2,134	5,220	3,156	21	4,092	422	1,469	729	35,473	36,629	
TOTAL RECEIPTS IN INDIA	98,929	48,551	64,089	7,895	2,14,464	7,88,789	16,59,092	14,11,468	10,04,947	15,25,196	8,03,714	10,231	7,29,388	5,65,894	3,12,016	12,861	89,29,506	91,44,000	
RECEIPTS IN ENGLAND.					£			£		£						£	£		
High Commissioner																			
Recoveries of Over-payments					77			14		265			42			46	867		
Ditto converted into Rs. at £1=Rs. 13½					R 1,022			R 189		R 3,527		R 563				R 813	11,512	5,914	
Exchange on ditto					11			1		31		7				6	45	56	
TOTAL RECEIPTS UNDER EDUCATION					2,15,497	7,88,789	16,59,092	14,11,668	10,05,947	15,28,744	8,03,714	10,501	7,29,388	5,65,894	3,12,016	12,450	89,34,506	91,50,000	

(e) Represents recoveries from the Alcockton College, Lahore, on account of storing overseas pay of the Superior Teaching Staff.

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100

100

No. 55A.—ACCOUNT of CHARGES under EDUCATION

	CENTRAL GOVERNMENT.					PROVIN					
	India General.	Baluchistan.	North-West Frontier Province.	Other Areas.	TOTAL.	GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
CHARGES IN INDIA.											
A.—University—											
Grants to Universities	1,18,000	...	...	(b) 7,65,000	8,78,000	..	(c) 15,81,001	..	1,22,000	..	(d) 13,70,050
Government Arts Colleges . . .	85,008	...	...	(e) 5,873	91,870	..	11,10,251	...	8,20,700	..	10,63,728
Grants to non-Government Arts Colleges	2,3,417	..	2,04,087	...	4,50,154	..	3,37,602	...	1,87,100	..	4,35,400
Government Professional Colleges	2,311	543	62,330	...	65,210	..	0,13,505	..	4,65,077	...	4,45,000
Grants to non-Government Professional Colleges . . . . .	..	..	..	...	..	..	5,002	...	61,000	..	...
TOTAL	1,13,760	543	2,06,507	7,71,874	14,94,540	..	38,30,001	..	10,80,688	...	20,64,975
B.—Secondary—											
Government Intermediate Colleges and Secondary Schools	2,05,433	1,11,555	2,30,637	..	4,47,435	0,737	1,61,445	...	11,24,003	3,70,830	1,35,613
Direct Grants to non-Government Secondary Schools	6,24,170	68,800	2,45,021	(f) 22,636	8,00,726	0,17,023	11,72,106	5,15,753	12,58,410	2,61,001	15,53,725
Grants to Local Bodies for Secondary Education	73,291	...	...	...	73,291	20,710	0,03,202	..	..	...	...
TOTAL	8,03,003	1,70,745	4,76,558	22,636	14,81,442	0,04,470	24,31,513	5,05,753	24,22,412	6,57,116	26,79,338
C.—Primary—											
Government Primary Schools	67,713	85,638	...	...	1,53,278	1,44,510	..	..	20,203	..	5,472
Direct Grants to non-Government Primary Schools	1,02,068	1,353	5,161	(g) 7,010	1,75,536	8,657	2,25,301	..	2,67,111	1,77,000	3,43,401
Grants to Local Bodies for Primary Education	3,01,941	..	10,01,100	...	13,05,101	1,02,070	1,08,45,005	..	1,00,00,501	20,183	2,15,003
TOTAL	5,81,743	86,680	10,07,324	7,010	16,81,902	3,35,567	1,41,71,130	..	1,23,05,115	5,64,283	5,69,054
D.—Special—											
Government Special Schools	34,270	10,305	25,080	..	97,611	31,801	22,62,043	50,102	0,20,207	1,30,740	10,12,550
Direct Grants to non-Government Special Schools	1,07,719	7,608	..	..	24,411	10,651	6,00,120	04,100	2,71,243	14,910	0,14,300
Grants to Local Bodies for Special Education	4,040	..	..	..	4,040	...	...	..	...	...	...
TOTAL	51,558	17,913	25,080	..	1,26,062	64,511	28,62,163	1,11,302	8,97,150	1,71,250	1,46,750
E.—General—											
Director . . . . .	..	..	01,010	..	61,640	..	2,05,870	..	1,71,701	..	2,32,650
Inspection	85,008	21,373	02,958	..	2,01,423	73,308	17,01,015	18,727	0,01,715	7,575	12,51,771
Scholarships	40,505	33,422	30,925	..	1,13,632	21,800	2,25,401	11,820	5,15,301	01,379	3,04,440
Miscellaneous	25,302	4,800	6,036	(h) 771	36,950	6,630	1,06,337	807	2,15,020	4,004	0,10,411
Works	315	8,607	..	...	8,922	..	..	..	..	1,804	1,055
TOTAL	1,61,905	70,203	2,02,956	771	4,26,234	1,01,314	23,40,732	34,551	10,07,125	04,875	21,24,273
Charges in connection with Chiefs' Colleges . . . . .	..	..	..	(a) 25,000	25,000	..	..	..	..	..	..
TOTAL CHARGES IN INDIA—continued	20,23,907	3,65,293	10,70,931	5,37,189	31,83,440	(i) 11,66,884	2,50,42,513	0,84,450	1,00,80,301	14,00,537	1,95,584
						2,61,83,438		2,09,14,600		1,41,00,570	

(a) Grants to Rajkumar College, Rajkot.
 Afshar College, Lahore Rs.
 10,000
 15,000
 Total 25,000

(b) Represents grants to Benares and Aligarh Universities including special non-recurring grants of Rs. 3,00,000 and Rs. 41,000 to these Universities.

(c) Includes expenditure in Agency tracts.

(d) Do. do. in Angul.

(e) Includes special non-recurring grant of Rs. 1,11,900 to Andhra University for miscellaneous purposes.

(f) Includes special non-recurring grants of (i) Rs. 2,31,000 on account of the maintenance of Salmulla Maslin Hall at Dacca and (ii) Rs. 57,000 to the Calcutta University to make up the deficit in the receipts from the fee fund; and the Law College fees.

for the year ended 31st March 1930.

LOCAL GOVERNMENTS.

GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB.		GOVERNMENT OF DELHI.		GOVERNMENT OF BIHAR AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BERAR.		GOVERNMENT OF ASSAM.		GOVERNMENT OF COORG.	NIFAN STATES FEDERATION.	TOTAL.	TOTAL CENTRAL AND PROVINCIAL.
Re-served.	Trans-ferred.	Re-served.	Trans-ferred.	Re-served.	Trans-ferred.	Re-served.	Trans-ferred.	Re-served.	Trans-ferred.	Re-served.	Trans-ferred.				
R	L	R	L	R	L	R	L	R	L	R	L	R	R	R	L
..	19,50,153	..	3,43,004	..	17,40,000	..	24,500	50,000	18,200	..	..	..	..	70,61,814	70,70,814
...	58,828	77,810	0,97,048	..	..	..	9,17,139	1,56,330	3,02,156	..	3,84,851	..	..	05,05,865	06,57,765
..	5,81,599	..	1,78,701	..	11,25,859	..	1,79,778	5,700	18,277	..	..	..	..	80,50,365	84,58,519
...	4,43,853	..	1,13,470	..	..	..	1,53,395	48,300	1,00,505	..	58,214	..	..	24,50,000	25,24,370
...	..	6,143	..	..	..	..	..	..	..	..	..	..	..	70,345	70,345
..	20,19,657	53,902	10,55,892	..	18,48,850	..	12,74,812	2,88,332	5,87,138	..	4,41,065	..	..	1,02,53,430	2,07,46,009
...	25,55,713	1,81,644	28,10,802	..	14,47,487	81,138	0,10,505	3,05,049	7,26,003	52,185	7,50,578	47,636	1,25,594	1,81,20,549	1,80,77,374
0,00,813	22,63,051	2,04,480	11,72,803	..	20,45,761	1,23,264	5,81,751	1,68,503	1,51,600	19,034	2,12,534	7,419	1,08,049	1,84,40,810	1,43,01,530
...	..	..	3,40,523	..	..	1,103	2,00,800	30,473	1,05,304	..	46,000	..	..	18,34,071	18,97,362
9,00,813	16,43,010	5,48,110	43,85,188	..	34,00,243	1,55,554	17,60,125	5,12,030	10,72,907	71,310	10,30,112	55,055	2,44,783	2,84,04,730	2,68,70,172
...	3,20,351	..	3,322	83,720	..	..	7,581	1,11,883	2,32,040	..	05,010	85,005	..	0,00,085	10,63,811
...	..	14,850	1,161	8,700	..	20,278	8,276	84,147	47,301	..	50,481	730	86,748	17,21,363	18,90,049
...	80,01,704	1,000	54,88,940	00,555	20,07,317	40,045	35,07,320	12,06,825	2,40,848	..	7,05,473	10,120	..	5,47,07,107	5,61,00,208
..	52,30,065	18,860	54,03,420	1,03,074	20,07,317	75,325	30,13,177	14,84,807	5,25,570	..	9,17,560	56,815	84,738	5,71,18,505	5,00,50,407
55,118	4,74,085	..	2,11,074	38,524	3,50,033	70,854	5,85,400	1,75,102	4,17,441	2,702	1,11,677	9,171	4,856	0,05,180	67,40,771
...	1,48,028	..	13,841	..	0,71,483	800	1,82,004	4,401	7,807	..	59,600	200	12,003	23,00,154	24,23,535
...	..	..	19,141	..	..	..	..	..	..	..	32,500	..	..	41,041	43,251
55,118	0,12,010	..	2,44,556	38,524	10,31,115	71,014	0,08,164	1,50,813	4,54,520	2,702	1,04,040	0,371	17,540	90,02,025	92,10,057
...	2,37,505	..	1,54,750	..	1,70,301	..	1,35,526	40,772	74,538	..	83,011	..	24,341	15,73,615	16,38,161
30,811	11,20,189	7,205	5,18,200	3,638	5,07,105	35,131	5,68,003	1,51,125	3,02,518	..	4,00,101	21,021	19,150	13,17,112	15,18,034
37,868	2,08,187	40,069	3,00,070	..	2,42,300	14,150	1,22,180	33,630	00,908	750	1,12,106	0,208	12,068	24,43,571	25,57,423
...	5,31,334	3,623	2,80,571	213	3,52,577	087	1,00,575	86,205	00,121	75	54,217	1,070	2,707	1,00,828	23,27,517
1,070	2,55,290	..	..	..	..	..	..	..	..	1,558	58,519	..	..	8,35,205	3,44,317
60,773	28,50,06	50,197	10,00,084	4,081	10,11,975	53,350	13,11,078	2,02,501	5,18,386	2,722	6,04,041	3,1000	09,406	1,45,60,321	1,52,86,155
...	..	..	..	..	..	..	..	..	..	..	..	..	..	..	25,000
10,97,210	1,80,70,206	7,01,258	1,63,98,749	(g)	1,76,578	1,10,85,016	(d)	3,65,141	56,17,374	25,50,093	50,82,104	77,303	31,00,417		
2,00,13,470		1,71,00,107		1,21,61,598		90,42,416		56,78,717		32,73,750		1,54,370	4,18,851	12,00,10,060	13,43,03,360

(g) Relates to expenditure in Backward Tracts and on Reformatory schools.

(h) Consists of (i) Rs. 11,700 on account of expenditure in Western India States Agency, Bombay, and (ii) Rs. 5,030 on account of contribution towards conservancy arrangements and construction of quarters for teachers of the High School at Pusa. (iii) Rs. 2,500 on account of five years programme for education in the Administered area on the Assam Frontier.

(i) Represents expenditure in Western India States Agency, Bombay.

(j) Made up of Rs. 2,040 and Rs. 2,002 on account of leave salary and passages of officers attached to Chiefs' Colleges in the Punjab and Central Provinces respectively.

(k) Includes expenditure in Dajileing and Chittagong Hill Tracts.

No. 55 A.—ACCOUNT of CHARGES under EDUCATION

	CENTRAL GOVERNMENT.	PROVINCIAL							
		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.		GOVERNMENT OF UNITED PROVINCES.	
		Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.
	R	R	R	R	R	R	R	R	R
Brought forward	51,83,440	11,55,884	2,50,42,544	6,84,489	1,09,30,201	14,10,588	1,29,52,982	10,37,313	1,89,76,366
		2,61,08,428		2,06,14,690		1,43,62,520		2,00,13,479	
Charges in England.									
<i>Secretary of State.</i>	£	£	£	£	£	£	£	£	£
E.—General—									
Law charges in connection with an Appeal from India	...	...	...	...	...	...	23	...	...
Leave salary of Officers in England	...	...	...	...	...	...	...	...	236
Total	£	...	...	...	...	...	23	...	236
<i>High Commissioner.</i>									
A.—University—									
Sterling Overseas Pay	806	...	2,619	...	2,797	...	4,008	...	720
Leave Salaries and Deputation Pay	1,039	...	3,276	...	5,162	...	3,403	...	1,708
Miscellaneous—Study allowances, etc.	...	...	761	...	181	...	188	...	203
D.—Secondary—									
Sterling Overseas Pay	...	...	...	...	...	—24	...	...	300
Leave Salaries and Deputation Pay	274	219	...	...	555	1,034	628	...	206
Miscellaneous—Allowances, Traveling Expenses, Passages, etc.	...	88	...	...	...	...	112	...	...
D.—Special—									
Sterling Overseas Pay	...	...	...	...	360	...	360	...	564
Leave Salaries and Deputation Pay	...	...	...	...	441	566	...	...	436
Miscellaneous—Allowances of an Officer on study leave, etc.	...	...	...	...	...	...	...	...	...
E.—General—									
Sterling Overseas Pay	560	373	1,854	182	722	360	880	175	1,606
Leave Salaries and Deputation Pay	106	...	1,641	...	2,009	...	2,004	742	2,981
Government Scholarships	980	...	2,049	...	292	8	3,106	...	4,185
Expenses connected with recruitment	140	...	133	...	...	16	120	...	...
Miscellaneous—Study allowances, etc.	14	...	386	...	...	...	4	52	78
Stores for India	...	...	3,602	...	...	...	884	...	781
TOTAL	£	4,719	880	16,271	182	12,529	1,960	15,780	969
TOTAL CHARGES IN ENGLAND	£	4,719	880	16,271	182	12,529	1,960	15,808	969
100 converted into Rs. at £1 = Rs. 184	R	82,912	9,066	2,16,043	2,426	1,67,048	26,139	2,10,708	12,011
Exchange on ditto	477	61	1,856	18	1,405	195	1,601	94	1,478
		52,46,829	11,05,031	2,52,61,343	6,95,983	2,00,38,654	14,88,872	1,81,65,288	10,50,218
TOTAL CHARGES UNDER EDUCATION		2,64,26,374		2,07,85,587		1,46,02,158		2,02,18,285	

for the year ended 31st March 1930—*concluded.*

GOVERNMENTS.

GOVERNMENT OF PUNJAB.		GOVERNMENT OF BUENA.		GOVERNMENT OF DIHAR AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BEHAR.		GOVERNMENT OF ASSAM.		GOVERNMENT OF COORG.	SHAN STATES FEDERATION.	TOTAL.	TOTAL CENTRAL AND PROVINCIAL.
Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.				
R	R	R	R	R	R	R	R	R	R	R	R	R	R
7,01,355	1,68,88,749	1,76,579	1,19,85,014	3,55,141	86,87,274	25,96,698	30,82,104	77,308	31,96,417	1,51,370	4,18,831	12,10,19,950	13,42,03,390
1,71,00,107		1,21,61,593		90,42,115		50,78,797		32,73,720					
£	£	£	£	£	£	£	£	£	£	£	£	£	
.	...	...	.	..	.	...	..	.	...	...	...		28
...	...	...	..	.	..	...	..	...	..	...	..		138
...	.	...	.	...			.	...	.				259
...	1,405	...	8,081	..	3,535	360	1,037	..	1,080	..	...		20,317
.	2,924	...	5,582	...	3,444	1,147	1,493	..	213	...	...		28,412
...	31	...	162	...	763	...	98	..	213	...	...		2,545
...	...	...	439	...	301	...	...	...	...	...	800		1,376
79	627	...	1,320	...	272	54	158	313	...	13	...		5,481
...	46	...	87	...	79	...	...	...	...	...	...		412
...	...	...	...	...	...	...	...	...	...	...	...		1,284
..	.	.	18	...	...	280	65	...	...	..	...		1,808
...
..	255	...	718	...	952	579	794	...	168	24	...		9,649
...	2,015	...	4,048	...	1,285	400	1,550	..	1,381	...	...		20,006
...	790	...	7,084	...	1,791	814	1,168	...	...	...	...		21,377
109	58	...	...	...	...	...	...	...	...	...	...		436
...	.	...	...	...	150	...	14	...	51	...	...		683
36	...	...	...	...	...	...	...	...	9	...	...		5,812
224	8,151	...	22,529	...	12,572	(a) 3,634	6,377	316	3,100	37	300		1,19,409
224	8,151	...	22,529	...	12,572	3,634	6,377	316	3,100	37	300		1,19,758
R	R	R	R	R	R	R	R	R	R	R	R	R	
2,998	1,08,876	..	8,00,390	...	1,67,324	43,451	65,034	4,220	41,333	493	4,000	16,90,781	16,59,898
25	895	..	2,232	..	1,393	99	982	33	363	4	32	12,831	13,303
7,04,879	1,65,08,820	1,76,579	1,22,87,686	3,55,141	88,56,291	(b) 20,45,243	31,63,120	81,556	32,68,113	1,54,867	4,22,868	13,08,29,562	13,58,78,391
1,72,12,699		1,24,64,265		92,11,482		53,13,363		33,19,660					

(a) Represents expenditure on Suspended Transferred subject, vide foot note(a) on page 70.

(b) Includes mainly

F, and FF.—Civil Administration.

XXII and 32—Medical.**REVENUE.**

The receipts are small and are made up of fees paid by students in medical schools and colleges and recoveries from paying patients in ordinary and mental hospitals. Some amounts are also realised from contributions by the public or by individual benefactors.

EXPENDITURE.

2 The maintenance of Government hospitals and dispensaries, together with the grants paid to private and Local Fund hospitals, is the most costly item of expenditure and is included under the head 'Hospitals and Dispensaries'. Next in importance is the pay of 'Medical Establishment', which includes all superintending and other civil medical establishments not specifically attached to hospitals. Charges of medical schools and colleges, mental hospitals, Chemical Examiners, the X-Ray Institute at Dehra Dun and certain miscellaneous grants for medical purposes (such as those made to the Lady Hardinge Medical College at Delhi and to the Countess of Dufferin's Fund) constitute the rest of the expenditure.

3. Charges on account of medical buildings are generally shown under '41—Civil Works', except those relating to buildings the construction or maintenance of which has been formally assigned to the Medical Department.

	India, General.	Baluchistan.	North-West Frontier Province.	Other areas.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	MISCELLANEOUS		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Total.	CENTRAL AND PROVINCIAL.
	R	R	R	R	R	R	R	R	R	R	Government of Burma.	Shan States Federation	R	R	R	R	R	R
Medical School and College fees .						1,69,755	1,29,400	2,60,973	3,107	1,23,912	6,388	...	58,973	9,307	3,239	...	7,65,054	7,65,054
Hospital Receipts .	20,179	1,531	...	(a) 6,598	38,308	1,33,707	2,13,519	3,34,932	15,212	95,143	1,86,843	4,135	14,523	38,922	2,601	...	10,77,845	10,77,845
Mental Hospital Receipts .	...	...	...	...	...	57,418	1,59,748	607	13,038	1,23,338	1,29,645	...	20,354	15,311	2,307	...	5,26,846	5,26,846
Sale of Medicines .	1,186	301	...	...	1,587	6,829	204	181	...	53,271	849	...	14,244	147	6	1,189	76,920	76,920
Contributions .	11,722	3,110	...	(b) 15	14,847	48,324	8,11,111	2,03,373	1,69,204	3,21,373	12,666	350	1,965	353	1,92,369	5,711	17,66,704	17,81,551
Income from Endowments .	...	...	...	...	...	39,451	24,638	17,048	1,995	...	...	...	...	...	...	...	83,215	83,215
Radium Institute Receipts .	...	...	...	...	...	...	...	...	...	...	...	...	6,389	...	...	...	6,389	6,389
Miscellaneous .	2,59,838	...	384	...	2,60,222	72,754	25,231	1,87,503	32,269	12,024	9,169	11	30,891	6,535	3,335	1,808	3,81,520	3,81,520
Recoveries of over-payments .	378	90	2	(b) 131	1,101	40,507	32,857	2,40,721	2,697	10,828	8,852	452	30,395	8,454	1,008	...	3,86,502	3,86,502
Collection of payments for Services rendered.	1,109	...	36,546	...	37,654	2,95,781	38,607	...	...	8,258	42	...	58,308	...	1	...	4,00,997	4,38,651
TOTAL	3,04,922	5,122	36,931	6,744	3,53,719	8,64,526	14,35,405	12,45,313	2,43,552	7,45,197	3,53,954	4,978	2,45,125	79,029	2,04,760	8,708	54,32,583	57,86,302
Deduct—Refunds .	22,808	...	32	...	22,840	16,592	13,464	63,645	3,038	21,524	7,067	...	60	560	2,209	...	1,93,459	1,66,299
TOTAL RECEIPTS IN INDIA .	2,82,114	5,122	36,899	6,744	3,30,879	8,47,934	14,21,941	11,76,668	2,39,514	7,23,673	3,46,887	4,978	2,45,065	78,169	2,02,557	8,708	52,99,124	56,30,003
Receipts in England.																		
<i>Secretary of State.</i>																		
Recovery in respect of leave salary of an officer .	...	...	...	...	460	...	...	...	...	...	...	...	...	...	...	...	...	...
<i>High Commissioner</i>																		
Recoveries of over payments .	...	...	...	...	...	332	...	11	...	...	196	...	26	102	...	...	...	...
Total Receipts in England .	...	...	...	...	460	332	...	11	...	...	196	...	26	102	...	...	...	...
Ditto converted into Rs. at £1=Rs. 13½ .	...	...	...	...	6,136	4,437	...	146	...	...	2,609	...	352	1,559	...	...	8,893	15,029
Exchange on ditto .	...	...	...	...	65	39	...	1	...	...	18	...	4	11	...	...	78	138
TOTAL RECEIPTS UNDER MEDICAL .	...	...	...	...	3,37,080	8,52,400	14,21,941	11,76,845	2,39,514	7,23,673	3,49,514	4,978	2,45,421	79,559	2,02,557	8,708	53,08,090	56,45,170

(a) Represents receipts pertaining to the Western India States Agency, Bombay.
(b) Represents receipts relating to North-East Frontier Tracts.

during the year ended 31st March 1930.

GOVERNMENTS.								TOTAL CENTRAL AND PROVINCIAL.
Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Pro- vinces and Berar.	Government of Assam.	Government of Coorg.	Shan States Federation.	TOTAL.	
R	R	R	R	R	R	R	R	R
10,81,818	7,08,004	6,47,463	4,48,259	4,73,548	16,813	44,064	71,80,859	79,64,317
27,41,919	31,82,039	14,86,518	7,97,452	5,68,167	59,792	2,14,920	2,18,77,197	2,30,20,967
(l) 1,53,279	(e) 12,000	(m) 12,066	..	18,640	...	...	15,25,174	23,05,097
5,21,908	1,15,702	4,59,630	92,192	1,88,542	...	...	44,72,702	45,55,105
2,98,724	4,03,114	1,65,985	92,848	99,262	8,104	...	30,99,425	31,26,637
...	...	...	...	...	...	...	...	1,21,402
...	...	22,288	...	...	...	...	22,288	22,288
80,312	60,430	36,580	...	4,890	...	...	4,35,189	4,86,589
...	...	...	...	1,082	...	...	96,810	1,93,790
48,72,460	44,80,289	28,30,530	14,30,751	13,04,131	84,709	2,58,984	3,87,09,654	4,17,46,192
£	£	£	£	£	£	£	£	
...	
1,476	...	...	...	190	...	...	2,859	
1,476	...	...	...	190	...	...	2,859	
15	15	...	18	...	...	...	93	
6,257	7,775	8,207	5,395	2,034	469	...	69,434	
1,614	4,127	4,063	1,244	1,512	360	863	36,472	
1,282	2,287	136	...	62	...	..	28,703	
...	...	...	...	...	...	...	170	
1,128	510	263	103	...	...	...	6,336	
61	198	1	...	...	...	...	824	
...	100	...	...	...	...	...	100	
...	
18,307	15,012	12,670	6,763	3,608	829	362	1,40,132	
14,783	15,012	12,670	6,763	3,798	829	362	1,42,991	
R	R	R	R	R	R	R	R	
1,97,111	2,00,163	1,68,930	90,171	50,637	11,048	4,827	13,06,541	21,01,095
1,586	1,619	1,388	741	460	77	39	15,647	17,073
50,71,157	(f) 46,82,071	(g) 30,00,843	(h) 15,21,663	18,55,223	95,834	2,63,850	4,06,31,842	4,38,64,360

(g) Includes expenditure in Angul, which is Reserved.

(h) Represents share payable by the Central Government on account of the special allowances to the Chemical Examiner to the Government of Bombay for testing of customs samples.

(i) Represents medical expenditure in North-East Frontier Tracts.

(j) Of this Rs 61 is Reserved.

(k) Includes expenditure on Suspended Transferred subject, vide footnote (a) on page 70.

(l) Includes Rs. 10,000 on account of grant to the Punjab State Medical Faculty, which is Reserved.

(m) Includes Rs. 8,000 on account of contribution to Bihar and Orissa Medical Council, which is Reserved.

(n) Includes Rs. 3,900 and Rs. 15,070 on account of grants to the Medical Council and Board of examinations, and the State Medical Faculty, respectively, which are Reserved.

XXIII and 33—Public Health.**REVENUE.**

Sale proceeds of sera and vaccines form the most important item of receipts under this head.

EXPENDITURE CHARGED TO REVENUE.

2. 'Grants for Public Health Purposes' is the heaviest item of expenditure under this head. These include contributions to Local Bodies for the employment of health officers and for the development of sanitation (water-supply and drainage schemes and the like), and grants to special health organisations, such as the Indian Research and Public Health funds. Expenses of combating epidemic diseases like plague, malaria, and cholera and in connection with bacteriological laboratories and Pasteur Institutes, together with the cost of supervising establishments and sanitary works controlled and executed by the Sanitary Engineers make up the great bulk of the remaining expenditure.

EXPENDITURE NOT CHARGED TO REVENUE.**56 A.—Capital outlay on Improvement of Public Health.**

This head records the expenditure of a capital nature financed from borrowed funds in connection with projects of public health improvement.

	India General.	Balu-chistan.	North-West Frontier Province.	Madras.	Bombay.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	BURMA.		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Total.	TOTAL CENTRAL AND PROVINCIAL.
	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	Government of Burma.	Shan States Federation.	₹	₹	₹	₹	
Sale proceeds of Sera and Vaccines, etc.	3,02,917	...	...	...	...	3,02,917	41,597	3,89,992	16,398	58,452	1,11,958	71,476	20	25,297	62,862	85,106	8,63,158	11,66,075
Contributions.	7,500	...	...	...	...	7,500	...	2,02,783	24,699	1,00,523	...	...	...	...	1,233	6,262	3,35,500	3,43,000
Income from Endowment	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,790	1,790	1,790
Miscellaneous	7,638	...	1,609	924	(a) 57,770	67,941	13,018	5,48,366	1,12,602	1,83,667	3,739	47,092	...	5,923	2,889	7,886	8,25,122	9,98,068
Recoveries of over-payments	211	52	104	...	...	367	1,89,401	17,546	35,054	...	83,037	59,285	9	1,109	847	493	3,36,981	3,37,348
Collection of payments for services rendered.	...	...	...	308	...	308	18,876	18,175	...	33,438	18,128	58,731	...	42,467	...	...	2,39,815	2,40,123
Deduct—Refunds	3,18,266	52	1,713	1,232	57,770	3,79,033	2,63,092	11,76,862	1,88,753	3,76,080	2,10,802	2,36,524	29	74,796	67,531	1,01,537	27,02,366	30,81,399
	4,932	...	102	...	...	5,034	3,454	2,494	7,124	14,798	5,331	185	...	1,360	38	4,243	39,047	44,081
TOTAL RECEIPTS IN INDIA	3,13,334	52	1,611	1,232	57,770	3,73,999	2,59,638	11,74,388	1,81,629	3,61,282	2,11,531	2,36,335	29	73,416	67,793	97,294	26,63,819	30,37,318
RECEIPTS IN ENGLAND.																		
Secretary of State.																		
Write back of charge in 1928-29 in respect of leave salary of an officer																		
High Commissioner.																		
Recoveries of over payments	...	...	...	...	20	...	...	...	...	...	...	...	...	...	...	...	20	...
Total receipts in England																		
Ditto	Converted into Rs. at 41=Rs. 193	...	...	...	26	...	...	...	3	...	...	103	...	...	...	...	132	...
Exchange on ditto.	...	...	...	...	46	...	...	...	3	...	...	103	...	...	...	...	152	...
	...	...	...	...	Rs. 20	...	...	...	Rs. 38	...	...	Rs. 1,377	...	...	...	...	Rs. 2,035	2,035
	...	...	...	...	6	...	...	...	...	...	...	17	...	...	...	...	23	23
TOTAL RECEIPTS UNDER PUBLIC HEALTH																		
	...	...	...	...	11,74,984	3,73,999	2,59,638	11,74,984	1,81,629	3,61,320	2,11,531	2,37,733	29	73,416	67,793	97,294	26,65,377	30,39,376

(a) Consists of Rs. 704 and Rs. 67,008 representing, respectively, receipt in Western India States and ...

(a) Consists of Rs. 704 and Rs. 67,088 representing, respectively, receipt, in Western India States Agency and recoveries from the Port Trusts concerned on account of Port Health Establishments at Bombay, Karachi and Aden.

No. 57A. -ACCOUNT of CHARGES of the PUBLIC

	CENTRAL GOVERNMENT.					PROVINCIAL		
	India General.	Baluchistan.	North-West Frontier Province.	Other Areas.	Total.	Trans		
						Government of Madras.	Government of Bombay.	Government of Bengal.
Charges in India.	R	R	R	R	R	R	R	R
Public Health Establishment	2,06,848	12,434	40,006	9,552	2,67,930	11,35,711	9,01,789	7,27,507
Grants for Public Health purposes	11,17,253	5,000	30,250	(g)	11,61,506	13,48,592	9,97,010	24,11,309
Expenses in connection with epidemic diseases	1,04,602	...	25,953	(j)	2,78,293	1,76,574	2,82,146	2,49,315
Bacteriological Laboratories	2,43,178	..	..	..	2,48,978	3,01,775	3,35,090	1,09,571
Pasteur Institutes . . . . .	...	..	..	..	..	33,612	31,745	61,958
Works	3,577	117	..	(e)	4,637	12,563	8,60,008	(i)
TOTAL CHARGES IN INDIA	16,75,261	17,551	1,05,299	1,58,230	19,50,341	30,13,827	29,0,888	35,45,152
Charges in England.					£	£		£
Secretary of State.								
Contribution towards the Salary of the British Consular and Medical Delegate at the Alexandria Maritime and Quarantine Board					125	..	..	...
Contribution towards International Bureau of Public Health for 1928-29					1,200	...	...	..
Expenses at Jeddah in connection with the Indian Pilgrimage					2,490	...	...	..
Miscellaneous Expenditure					223	...	...	...
TOTAL					4,038	...	...	...
High Commissioner.								
Contribution to the Tropical Diseases Bureau . . . . .					...	...	...	8
Leave Salaries and Deputation pay					4,669	5,028	3,274	1,630
Miscellaneous—Travelling Expenses, Study Allowances of officers, and expenses of delegates to various Conferences					172	404	18	62
Stores for India					26	1,636	67	1,278
Sterling Overseas Pay					1,836	198	2,037	628
Expenses connected with recruitment . . . . .					...	...	22	..
TOTAL					6,703	7,266	5,418	3,606
TOTAL CHARGES IN ENGLAND					£ 10,741	7,266	5,418	3,606
					R	R	R	R
Ditto converted into Rs. at £ 1 = Rs. 18½					1,43,221	96,881	72,246	48,076
Exchange on ditto					1,189	788	585	419
TOTAL PUBLIC HEALTH CHARGES					21,00,751	(b)	29,81,714	(a)
						31,11,499		35,93,847

(a) Includes expenditure in Darjeeling and Chittagong Hill Tracts, which is Reserved.

(b) " " Agency Tracts, which is Reserved.

(c) " " Backward Tracts " "

(d) " " Angul and also Rs. 1,28,378 on account of expenditure on Sanitary Works classified as Reserved.

(e) Represents charges for maintenance of water supply at Passighat and Kuba in the North-East Frontier tracts.

HEALTH DEPARTMENT during the year ended 31st March 1930.

GOVERNMENTS.

forward.

Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Shan States Federation.	Total.	TOTAL CENTRAL AND PROVINCIAL.
R	R	R	R	R	R	R	R	R	R
13,52,968	9,21,950	3,47,310	4,97,328	1,11,205	1,71,837	2,502	39,449	62,09,617	64,77,547
11,27,105	5,96,451	5,67,360	8,33,171	1,59,876	58,784		35,000	81,38,658	92,95,164
1,00,837	1,69,442	2,57,148	1,38,750	4,02,311	4,37,430	10,620	2,089	22,26,613	25,04,902
...	21,153	21,902	84,947	8,142	13,571	...	...	8,51,751	10,95,729
...	43,769	95,187	16,694	...	1,21,261	..	...	4,04,226	4,04,226
77,549	7,78,229	24,481	6,85,134	...	84,686	...	...	19,08,077	19,12,714
26,57,959	25,30,994	13,13,388	21,55,024	6,81,535	8,37,569	13,122	76,488	1,97,33,941	2,16,90,282
£	£	£	£	£	£			£	
...	
...	
...	
...	
...	
...	...	15	15	3	...	...	...	41	
4,142	5,171	904	1,247	279	1,384	..	...	23,059	
156	210	83	98	34	13	...	...	1,077	
1,018	125	382	31	...	22	...	...	4,559	
1,453	1,403	554	1,218	...	415	...	...	7,906	
...	103	80	68	...	...	...	..	273	
6,768	7,012	2,018	2,677	(h) 816	1,834	...	...	36,915	
6,768	7,012	2,018	2,677	(h) 816	1,834	...	...	36,915	
R	R	R	R	R	R			R	
90,238	93,493	26,901	35,691	4,212	24,456	...	...	4,92,200	8,35,421
817	814	228	300	29	218	...	...	4,198	5,387
27,49,014	26,25,304	13,40,517 (c)	21,91,015 (d)	6,85,776 (h)	8,62,243	13,192	76,488	2,02,30,339	2,23,31,090

(f) Made up of (a) Rs. 21,205, representing Port Quarantine charges in Madras, (b) Rs. 1,03,781 on account of Port Health Establishments in Bombay, Karachi and Aden, (c) Rs. 1,202 on account of Public Health Establishment in the North-East Frontier tracts, (d) Rs. 1,129 on account of Ah Port Quarantine charges in Bombay, (e) Rs. 12,385 on account of Pilgrim charges in Bombay and (f) Rs. 33 in Bengal on account of contribution for Port Health Department, Calcutta.

(g) Made up of (i) Rs. 8,159 representing expenditure in Western India States Agency, Bombay, and (ii) Rs. 1,633 on account of establishment charges in the North-East Frontier tracts.

(h) Includes expenditure on Suspended Transferred subjects, vide footnote (a) on page 70.

(i) The minus figure is due to adjustment for value of materials purchased but not paid for till the end of the year.

No. 57B.—ACCOUNT of EXPENDITURE ON IMPROVEMENT OF PUBLIC HEALTH NOT CHARGED to REVENUE during and to end of the year 1929-30.

	PROVINCIAL—TRANSFERRED.	
	Expenditure during the year	Expenditure to end of the year.
GOVERNMENT OF BOMBAY.	R	R
Payment towards the Cost of Military Buildings at Quetta in connection with the Scheme for the Development of Karachi . . . . .	..	8,76,265
Expenditure in connection with Karad Water Works . . . . .	...	81,144
Expenditure in connection with Poona Town Planning Scheme . . . . .	..	77,586
Poona Drainage Scheme	3,91,136	19,13,318
Improvement of distribution system of the Poona Cantonment Water supply	2,05,211	8,98,611
TOTAL	5,96,347	38,44,924
GOVERNMENT OF UNITED PROVINCES.		
Ghaziuddin Haidar Canal Sewage Scheme	67,298	5,52,221
TOTAL CAPITAL EXPENDITURE NOT CHARGED TO REVENUE	6,63,645	43,97,145

XXIV and 34.—Agriculture.**GENERAL.**

Receipts and charges pertaining to the Civil Veterinary Department are included under this head.

REVENUE.

2. Agricultural receipts are derived mainly from the experimental farms established by Government and from botanical and other public gardens. Receipts on account of the sale of the anti-rinderpest serum issued from the Imperial Bacteriological Laboratory at Muktesar, together with those derived from the Hissar Cattle Farm in the Punjab, constitute the bulk of the veterinary receipts. Agricultural and veterinary education, which also is dealt with under this head, contributes a small income in the shape of fees.

EXPENDITURE CHARGED TO REVENUE.

Under 'Agriculture' are included the cost of the Agricultural Departments, the various agricultural experiments conducted by experts, experimental and model farms established by Government for the edification of the agriculturist, agricultural education and certain other miscellaneous charges. Charges connected with the development of co-operative credit among agriculturists are shown under a separate minor head. Veterinary charges include, besides the cost of the Civil Veterinary Department and veterinary education, the charges on account of the maintenance of veterinary hospitals and dispensaries and of breeding operations.

3. Accounts of a commercial nature are maintained for certain concerns controlled by the Agricultural Department and annual trading and profit and loss accounts and balance sheets appear in the Appendix to the Appropriation Accounts of the Central Government (Civil) containing accounts and reviews of Government commercial concerns.

EXPENDITURE NOT CHARGED TO REVENUE.**56 B.—Capital outlay on Agricultural Improvements.**

This head records the expenditure of a capital nature financed from borrowed funds in connection with projects of agricultural improvement

No. 58.—ACCOUNT of RECEIPTS under AGRICULTURE during the year ended 31st March 1930.

	CENTRAL GOVERNMENT.				PROVINCIAL GOVERNMENTS.												TOTAL CENTRAL AND PROVINCIAL.
	India General.	Baluchistan.	North-West Frontier Province.	TOTAL.	Government of Madras.	Government of Bombay.	Government of Bengal Provinces.	Government of Punjab.	BURMA.		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam. Georg.	Total.			
									Government of Burma.	Shan States Federation.							
Agricultural Receipts, including receipts on account of Experimental Cultivation	5,92,678	14,806	27,148	3,34,027	2,64,225	2,84,834	1,73,708	4,95,801	9,85,869	1,27,701	1,632	1,24,497	92,942	56	29,30,108	85,84,735	
Veterinary Receipts	10,09,529	10		18,09,539	32,998	8,299	1,29,584	1,33,488	2,27,532	685	1,508	15,602	3,479	28	5,90,599	22,00,188	
Co-operative Credit					6,942	45,301	3,09,756	33,632	160			20	8,786		4,04,705	4,04,705	
Recoveries of over Payments	11,295	890		12,185	11,977	8,850	5,237	12,616	13,114	3,890	32	24,004	5,992	165	85,307	97,492	
Collection of payments for services rendered			4,671	4,671		8,990						1,04,267			1,18,257	1,22,928	
TOTAL	22,13,502	15,706	31,814	22,61,022	3,16,142	3,66,274	6,18,280	6,75,537	12,28,735	1,31,726	3,182	2,73,890	1,40,322		41,28,973	83,89,998	
Deduct—Refunds	3,044			3,044	1,801	1,689	9,316	3,984	8,059	4,700	20	105	7,378	29	82,526	35,670	
TOTAL RECEIPTS IN INDIA	22,10,458	15,706	31,814	22,57,978	3,14,341	3,54,585	6,08,494	6,71,603	12,28,676	1,27,026	3,162	2,73,285	1,40,293	54	40,96,450	63,54,428	
Receipts in England.																	
High Commissioner.																	
Recoveries of over Payments									54						51		
Fines and Penalties recovered from contractors									50						50		
Total receipts in England									104						104		
Ditto converted into Rs. at £1 = Rs. 18½									Ru. 1,386						Ru. 1,386	1,386	
Exchange on ditto									6						6	6	
TOTAL RECEIPTS UNDER AGRICULTURE	22,57,978	3,14,341	3,54,585	6,08,494	6,71,603	12,25,008	1,27,026	3,162	2,73,285	1,40,293	54	40,96,450	63,54,428		83,55,820	83,55,820	

No. 55 A —ACCOUNT of CHARGES under AGRICULTURE for the year ended 31st March 1930.

CENTRAL GOVERNMENT.					PROVINCIAL GOVERNMENTS.												TOTAL CENTRAL AND PROVINCIAL.		
India General.	Rohilkhand.	North-West Frontier Province.	Bombay.	TOTAL.	Transferred.								Government of Coorg.	Shan States Federa-tion.	TOTAL.				
					Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.				Government of Assam.			
Charges in India.																			
AGRICULTURE.																			
Superintendence	Rs 2,36,549	Rs .	Rs .	Rs 2,36,549	Rs 94,266	Rs 5,54,186	Rs 4,37,888	Rs 1,25,788	Rs 6,239	Rs 73,754	Rs 2,38,734	Rs 1,57,441	Rs .	Rs .	Rs 20,89,189	Rs 22,75,718			
Expert Staff	5,42,678	...	...	5,42,678	...	...	6,61,486	7,15,167	8,07,768	2,13,589	...	39,607	...	...	25,05,022	30,47,700			
Experimental Farms	5,61,087	17,631	73,862	6,52,550	...	2,42,496	2,39,128	3,58,198	3,12,733	3,51,143	3,68,029	99,697	...	...	19,80,099	26,32,679			
Agri-cultural Education . . . . .	...	...	...	...	1,46,908	29,353	4,16,833	1,46,346	2,47,731	1,600	1,13,673	4,108	...	...	13,33,534	13,33,584			
Agri-cultural Experiments . . . . .	...	...	...	...	9,13,711	24,075	1,01,435	15,84,254	22,611	...	3,37,205	27,729	...	...	30,11,042	30,11,042	22		
Agriculture Research propaganda	16,33,897	...	...	16,33,897	...	...	...	...	...	...	...	...	...	...	12,51,885	28,85,782	...		
Agri-cultural Development under the Lloyd Barrage Scheme . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1,24,557	1,24,557	...		
Spring Operations . . . . .	...	...	...	...	...	...	...	...	...	93,907	...	...	...	...	2,48,572	2,48,572	...		
Sugarcane Breeding Station, Coimbatore	72,098	...	...	72,098	...	...	...	...	...	...	...	...	...	...	...	72,098	...		
Indian Cotton Committee	1,921	...	...	1,921	...	...	...	...	...	...	...	...	...	...	...	1,921	...		
Sugar Bureau	30,321	...	...	30,321	...	...	...	...	...	...	...	...	...	...	...	30,321	...		
Sugar Cable Service	21,198	...	...	21,198	...	...	...	...	...	...	...	...	...	...	...	21,198	...		
Sericulture . . . . .	...	...	...	...	...	2,33,064	...	...	...	...	...	...	...	...	2,51,132	2,51,132	...		
Cotton Cess Staff . . . . .	...	...	...	1,255	...	...	...	...	...	...	...	...	...	...	...	1,255	...		
Public Exhibitions and Fairs	1,078	4,270	...	...	...	4,502	25,702	...	6,657	1,550	5,408	360	...	...	44,044	50,266	87		
Fumigation of American Cotton	84,434	...	...	...	...	...	...	...	...	...	...	...	...	...	...	84,434	...		
Botanical and other Public Gardens	84,743	...	...	...	...	1,91,339	2,13,123	1,08,984	77,054	600	87,120	8,019	...	...	7,37,047	7,71,790	8,922		
Miscellaneous	54,969	33,406	...	...	...	...	2,01,373	...	...	8,885	32,501	88,396	3,219	...	3,39,054	4,27,449	...		
Total Agriculture	32,24,373	55,307	73,862	1,255	32,54,797	19,48,453	38,02,125	80,25,727	10,58,565	7,45,982	11,83,070	4,46,272	3,219	17,706	1,78,50,111	1,72,20,968			
Veterinary Charges	8,04,190	74,573	80,988	...	9,59,751	11,82,769	5,49,742	15,06,554	5,01,225	4,52,868	4,47,931	1,75,900	15,302	9,866	20,17,215	60,76,856	...		
Co-operative Credit	55,536	...	88,471	...	94,007	10,11,290	6,15,533	12,77,621	5,24,195	3,07,372	2,18,642	1,39,330	4,622	...	52,74,127	33,08,134	...		
Works	53,205	1,227	...	...	54,432	...	26,329	...	...	...	...	31,635	...	...	2,78,752	2,68,184	...		
TOTAL CHARGES IN INDIA	41,87,804	1,31,107	1,93,271	1,255	44,62,337	41,42,512	39,41,301	57,72,915	21,72,286	15,55,723	18,49,623	7,90,172	23,848	21,672	2,58,71,245	2,98,34,182			

Secretary of State—												
Contribution towards the expenses of a British Representative on the Permanent Committee of the International Institute of Agriculture at Rome												
Miscellaneous expenditure												
	120	...	...	...	...	...	...	...	...	...	...	...
17	...	...	...	...	...	...	...	...	...	...	...	...
	137	...	...	...	...	...	...	...	...	...	...	...
TOTAL	£.	...	...	...	...	...	...	...	...	...	...	...
<i>High Commissioner—</i>												
Contribution to the Tropical Diseases Bureau	...	...	...	...	...	...	...	...	...	...	...	...
Leave Salaries and Deputation Pay	6,282	1,844	2,172	3,196	4,033	5,091	...	3,408	1,583	4,383	...	22
Sterling Overseas Pay	3,635	2,432	1,517	2,051	1,887	3,238	...	4,580	1,567	1,697	...	26,250
Stores for India	348	2,303	1	397	...	5,300	...	1,006	378	25	...	19,434
Government Scholarships	...	...	...	...	3,374	298	...	...	290	328	...	9,468
Miscellaneous—Travelling Expenses, etc.	230	262	..	...	...	189	...	110	...	..	...	4,288
Expenses connected with recruitment.	...	6	52	...	...	...	...	52	38	...	...	570
												148
TOTAL	£.	6,847	3,742	(7) 5,651	9,274	14,186	9,304	3,854	(e) 6,431	891	...	60,180
TOTAL CHARGES IN ENGLAND	£.	6,847	3,742	5,651	9,274	14,186	9,304	3,854	6,431	891	...	60,180
Ditto converted into Rs. at £1=Rs. 13½	R	91,598	49,893	76,345	1,23,649	1,89,145	1,24,040	51,391	85,743	11,881	...	8,02,397
Exchange on ditto	R	786	381	608	987	1,513	1,009	414	708	101	...	6,457
TOTAL CHARGES UNDER AGRICULTURE	£.	46,05,374	42,84,546	26,07,039	85,85,348	59,63,573	22,97,344	16,17,528	19,86,074	8,02,151	23,343	2,61,80,090
				(b)			(c)	(d)	(e)			3,07,85,973

(a)	Includes expenditure in Agency Tracts, which is Reserved.
(b)	" " " Dartford and Chittagong Hill Tracts, which is Reserved.
(c)	" " " Bakardang Tracts, which is Reserved.
(d)	" " " Angul, which is Reserved.
(e)	" " " On Suspended Transferred Subjects, vide footnote (a) on page 70.
(f)	" " " Of them £ 17½ is Reserved.

No. 58 B.—ACCOUNT of CAPITAL EXPENDITURE ON AGRICULTURAL IMPROVEMENTS NOT CHARGED to REVENUE during and to end of the year 1929-30.

	PROVINCIAL—TRANSFERRED.	
	Government of Bombay.	Government of United Provinces.
	₹	₹
Works . . . . .	...	—6
Establishment . . . . .	...	—1
Tools and Plant . . . . .	...	...
Total Expenditure not charged to Revenue during 1929-30 .		—7
Total Expenditure not charged to Revenue to end of 1929-30 .	(b) 94,776	(a) 4,04,328

(a) Relates to capital expenditure in connection with extension of the Agriculture College, Chawnpore. The *minus* figure during 1929-30 is due to transfer of Rs. 92 from this head to "to Civil works".

(b) Represents expenditure incurred in 1923-24 on account of cost of acquisition of land for the Agricultural College, Poona.

XXV and 35—Industries.

Besides the regular industries conducted by Government, transactions connected with cinchona plantations, manufacture of drugs and industrial education are shown under this head. In Madras and the Punjab the Schools of Arts have come under the Industries Department.

EXPENDITURE NOT CHARGED TO REVENUE.**56 C.—Capital outlay on Industrial Development.**

This capital major head was opened in the accounts for 1923-24 for the exhibition of capital outlay on certain Industrial Development Schemes undertaken by Provincial Governments.

No. 59.—ACCOUNT OF RECEIPTS under INDUSTRIES for the year ended 31st March 1930.

	CENTRAL GOVERNMENT.		PROVINCIAL GOVERNMENTS.								TOTAL CENTRAL AND PROVINCIAL.	
	India General.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of the United Provinces.	Government of the Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of the Central Provinces and Berar.	Government of Assam.		Total
	R	R	R	R	R	R	R	R	R	R	R	R
Receipts from Industrial Operations, etc.,	3,542	1,10,876	4,189	59,200	1,84,061	49,837	8,920	2,75,714	30,112	4,801	7,27,220	7,33,862
Cinchona Plantations . . . . .	...	...	...	6,14,387	...	...	...	.	..	..	6,14,387	6,14,387
Fisheries . . . . .	...	3,57,727	...	..	...	50,204	..	961	..	..	6,08,892	6,08,892
Indian Schools of Mines	29,515	...	...	460	...	...	..	.	...	...	460	29,975
Recoveries of over Payments	5	4,193	118	1,087	1,575	77	.	26,097	52	3	34,384	34,389
Profits from Government Commercial Undertakings . . . . .	...	35,405	...	...	...	...	...	...	..	...	35,405	35,405
Recoveries of Investments in Government Commercial Undertakings . . . . .	...	58,950	...	...	...	...	...	..	..	..	58,950	58,950
Recoveries of indirect charges from Government Commercial Undertakings . . . . .	...	34,895	...	...	...	4,250	..	...	.	...	39,145	39,145
Collection of payments for services rendered . . . . .	...	...	...	...	.	..	...	10,069	...	...	10,069	10,069
Debit—Refunds	86,062	8,02,048	4,307	6,75,834	1,55,336	1,04,368	8,530	3,13,441	20,144	4,304	21,29,612	21,65,074
	10	15,924	...	1,039	639	55	...	47	...	...	17,759	17,759
TOTAL RECEIPTS UNDER INDUSTRIES	86,052	7,81,124	4,307	6,74,773	1,54,947	1,04,312	9,060	3,13,400	3,144	4,304	21,11,263	21,47,315

No. 59A.—ACCOUNT of CHARGES under INDUSTRIES

	CENTRAL GOVERNMENT.	PROVINCIAL					
		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.	
		Received.	Transferred.	Received.	Transferred.	Received.	Transferred.
	India, General.	R	R	R	R	R	R
Charges in India.							
Industries—							
Direction . . . . .	...	...	1,52,944	..	41,516	...	1,73,310
Superintendence . . . . .	...	...	4,39,104	...	12,933	...	...
Industrial Education	22,087	...	7,24,140	..	46,031	(a) 6,000	5,44,140
Industrial Development . . . . .	...	...	72,180	...	2,150	...	91,950
Miscellaneous	8,175	...	4,01,950	...	...	...	...
Bounties to Steel Industries . . . . .	...	...	...	...	...	...	...
Total	30,262	...	17,81,327	...	1,05,933	6,000	8,09,400
Cinchona Plantations . . . . .	...	480	...	...	...	3,73,885	...
Fisheries . . . . .	...	553	7,80,405	...	87	...	...
Loss on Government Commercial Undertakings . . . . .	...	...	5,624	...	...	...	...
Investments in Government Commercial Undertakings . . . . .	...	...	(d) —3,736	...	...	...	...
Electrical Adviser and establishment . . . . .	...	...	...	...	...	43,444	...
Indian School of Mines	2,08,774	...	...	...	...	...	...
Interest on Capital . . . . .	...	...	...	...	...	...	...
Works . . . . .	...	...	...	...	...	...	...
TOTAL CHARGES IN INDIA	2,37,036	1,033	25,63,620	...	1,06,020	4,23,129	8,09,400
		25,64,653		1,06,020		12,32,529	
Charges in England.							
<i>High Commissioner.</i>							
Expenses in connection with British Industries Fair.	£	£	£	£	£	£	£
Expenses connected with recruitment . . . . .	...	...	47	...	...	...	...
Leave Salaries and Deputation pay	1,304	...	300	...	...	2,107	...
Miscellaneous—Study allowances, travelling expenses of officers, etc.	31	...	79	...	...	268	...
Stores for India . . . . .	...	...	7,832	...	...	2,145	273
Government Scholarships	1,196	...	2,552	...	248	...	2,028
Sterling Overseas Pay	799	...	...	...	...	810	160
TOTAL CHARGES IN ENGLAND	£ 3,330	...	11,110	...	248	5,330	2,461
Ditto converted into Rs. at £1=Rs. 13½	R 44,399	...	1,48,140	...	3,307	71,039	32,820
Exchange on Gift	337	...	1,148	...	24	554	238
TOTAL CHARGES UNDER INDUSTRIES	2,81,772	1,033	27,12,908	...	1,09,351	4,94,742	8,42,458
		27,13,941		1,09,351		13,37,200	

(a) Represents expenditure in Darjeeling and Chittagong Hill Tracts.

(b) Represents expenditure in Angul.

(c) Includes Rs. 25,913 on account of Reformatory Schools.

(d) Represents recovery of capital investment taken in reduction of expenditure under this head.

for the year ended 31st March 1930.

EXPENDITURE.													
GOVERNMENT OF PUNJAB.		GOVERNMENT OF BUREMA		GOVERNMENT OF DEHRA AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BEHAR.		GOVERNMENT OF ASSAM.		TOTAL.		TOTAL CENTRAL AND PROVINCIAL.	
Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.
R	R	R	R	R	R	R	R	R	R	R	R	R	R
1,69,614	...	79,266	...	...	1,10,585	14,018	26,858	...	16,694	7,87,748	7,87,748	7,87,748	7,87,748
...	...	33,244	...	...	...	...	...	...	...	4,75,281	4,75,281	4,75,281	4,75,281
12,06,688	...	7,99,265	(e)1,615	3,25,180	(b)8,085	5,50,911	(c)71,037	1,18,089	...	1,57,848	45,68,507	45,68,507	45,68,507
...	...	13,295	...	...	...	3,63,419	26,554	49,050	...	19,035	6,40,942	6,40,942	6,40,942
...	18,008	...	...	...	...	...	...	4,15,043	4,15,043	4,15,043
...
13,78,297	...	9,25,070	1,615	3,48,273	8,065	10,26,885	1,11,607	1,98,892	...	1,98,077	68,87,521	68,87,521	68,87,521
...	3,74,165	3,74,165	3,74,165
...	...	68,726	...	...	...	11,429	...	...	...	...	8,61,210	8,61,210	8,61,210
...	...	4,14,261	...	...	...	...	...	...	...	...	4,19,885	4,19,885	4,19,885
...	—3,736	—3,736	—3,736
...	43,444	43,444	43,444
...	2,06,774	2,06,774
...	...	7,109	...	...	...	...	...	...	...	...	7,109	7,109	7,109
35,428	5,225	...	21,290	61,948	61,948	61,948
14,11,725	...	14,15,176	1,615	3,48,273	8,065	10,38,294	1,11,607	1,99,217	...	2,14,367	86,51,541	86,51,541	86,51,541
11,725	...	14,15,176	...	3,48,273	...	10,38,294	...	1,99,217	...	2,14,367	86,51,541	86,51,541	86,51,541
£	£	£	£	£	£	£	£	£	£	£	£	£	£
...	89	...	...	...	...	89	89	89
134	243	...	113	...	...	...	...	587	587	587
847	...	622	...	218	...	1,185	...	...	...	...	5,279	5,279	5,279
202	...	326	...	117	...	...	...	...	...	...	992	992	992
...	...	192	...	...	...	46	...	...	...	...	10,488	10,488	10,488
1,691	...	705	...	...	...	2,728	...	...	...	921	10,578	10,578	10,578
...	...	261	...	360	...	448	...	...	...	...	2,084	2,084	2,084
2,874	...	2,106	...	938	...	4,604	...	...	...	321	29,992	29,992	29,992
R	R	R	R	R	R	R	R	R	R	R	R	R	R
38,324	...	28,080	...	12,504	...	61,385	...	...	...	4,273	3,99,892	3,99,892	3,99,892
288	...	253	...	101	...	509	...	...	...	29	3,144	3,144	3,144
14,50,827	...	14,43,509	1,615	3,60,878	8,065	11,00,188	(f)1,11,607	1,99,217	...	2,18,669	90,54,577	90,54,577	90,54,577
1937	...	14,43,509	...	3,60,878	...	11,00,188	...	1,99,217	...	2,18,669	90,54,577	90,54,577	90,54,577

(e) Represents expenditure in Backward Tracts.
(f) Includes expenditure on Suspended Transferred Subject, vide footnote (a) on page 70.

No. 59B.—ACCOUNT of CAPITAL EXPENDITURE ON INDUSTRIAL DEVELOPMENT NOT CHARGED to REVENUE during and to end of the year 1929-30.

	GOVERNMENT OF MADRAS.		GOVERNMENT OF PUNJAB.	OF UNITED PROVINCES.
	Reserved.	Transferred.	Transferred.	Transferred.
	R	R	R	R
Investments in Government Commercial Undertakings :—				
Cinchona Plantation	2,14,051	...	...	...
Madura Industrial Institute . .	...	6,115	...	...
Kerala Soap Institute . . . .	...	61	...	...
Industrial Engineering Workshops .	...	3,768	...	...
Chaliyam Cannery . . . . .	...	...	...	..
Ink Factory . . . . .	...	(b) —6,688	...	...
Model Tannery . . . . .	...	...	...	...
Model Dyeing School and Factory .	...	...	...	...
Investment in Punjab Sugar Corporation . . . . .	...	...	25,000	...
Demonstration Weaving Factory, Shahdara . . . . .	...	...	61,930	...
Total Expenditure during 1929-30 .	2,14,051	3,251	86,930	...
Deduct—Amount financed from Revenue .	...	...	86,930	...
Net—Expenditure not charged to Revenue during 1929-30	2,14,051	3,251	...	...
Total Expenditure to end of 1929-30 .	(c) 21,21,111	(c) 9,60,049	(c) 14,97,016	(a) 1,68,673

(a) Represents capital outlay on the Wood Working Institute, Bareilly, which was transferred to this head from "52A—Capital Outlay on Forests" in 1926-27.

(b) Represents adjustment on account of withdrawal of capital during 1929-30.

(c) Represents capital at credit of Government on the books of the concerns on 31st March 1930.

36-Aviation.

Charges in connection with *Civil* aviation appear under this head. Military aviation is dealt with under 'Army'. Expenditure on buildings, aerodromes, landing grounds and other works connected with civil aviation in India, of which the administrative control has been transferred from the Public Works Department to the Director of Civil Aviation in India is being recorded under this head from 1929-30.

The Indian State Air Service (Karachi-Delhi Section) is a government service. The Director of Civil Aviation deals with all matters arising out of the actual operations connected with the flying of the aircraft chartered from Imperial Airways for the performance of service between Delhi and Karachi. The commercial management of the Service in relation to the carriage of passengers and their luggage, mails and freight, has been undertaken by the Indian Posts and Telegraphs Department as a purely temporary and provisional arrangement. The receipts and charges in connection with the service are credited and debited to 'XXVI—Miscellaneous' and '36—Aviation', respectively, but air mail fees recovered from the public are credited as revenue of the Posts and Telegraphs Department which affords a credit to the Civil Aviation Department at the rate of Rs. 4 per lb. of mails carried by the Service.

No. 60.—ACCOUNT of CHARGES on CIVIL AVIATION during the year ended 31st March 1930.

			India General.
Charges in India.			R
Direction:—			
Pay of Officers			55,274
Pay of Establishment			38,310
Allowances, Honoraria, etc.			21,070
Supplies and Services			64,199
Contingencies			8 615
		Total	1,87,408
Grants-in-aid, etc.			1,61,300
Works			14,14,825
Total Charges in India			17,63,503
Charges in England.			
	Secretary of State	High Commis- sioner.	Total.
Payment to Air Ministry in connection with the electrification scheme of the Civil Aerodrome at Karachi	£ 3,152	£ ...	£ 3,152
Contribution to the International Commission for Air Navigation, 1929	129	.	129
Leave salaries and Deputation Pay . . . . .	...	195	195
Expenses connected with recruitment . . . . .	...	70	70
Government Scholarship . . . . .	...	4,346	4,346
Payment to Air Ministry in respect of Road repairs, Karachi Airship Base	15	...	15
Stores for India . . . . .	...	66	66
Payment to Imperial Airways, Ltd., for Karachi—Delhi Air Service . . . . .	...	8,925	8,925
Miscellaneous expenditure	58	12	70
Total Charges in England	3,354	13,614	16,968
Ditto converted into Rs. at £1 = Rs. 13½			2,26,240
Exchange on ditto			1,879
TOTAL CHARGES UNDER CIVIL AVIATION			18,91,712

XXVI A and 37.—Indian Stores Department.

The Indian Stores Department was constituted with a view to effecting economical purchases of stores in India on behalf of all Departments of the Central Government and Local Administrations, as well as of such Provincial Governments, Company-worked Railways, Port Trusts, Corporations and Municipalities and similar *quasi*-public bodies and Indian States as might desire to avail themselves of its services. It also undertakes the inspection of stores purchased by various Departments of Government and Railways direct. It holds no stocks of stores of any kind. On receipt of an indent, supply is arranged either by placing separate orders for the stores with firms in India or by combining the demand with others for compliance under a 'running' or 'rate' contract. The Department levies a charge of 1 per cent. for purchase and 1 per cent. for inspection or 2 per cent. in all on the total cost of orders placed through its agency. The receipts and charges of the Department were formerly recorded under minor heads subordinate to the major heads 'XXVI' and '37—Miscellaneous Departments.' Owing to the rapid expansion of the Department and the magnitude of its transactions, separate major heads were opened, with effect from the accounts for 1926-27, to record these transactions.

No. 60A.—ACCOUNT of RECEIPTS of the INDIAN STORES DEPARTMENT for the year ended
31st March 1930.

	R
Departmental charges recovered from Indenting Departments on account of Purchase of Stores	3,75,116
Departmental charges recovered from Indenting Departments on account of Inspection of Stores.	3,01,268
Inspection fees recovered by Inspection Circles	4,88,440
Testing fees recovered by the Government Test Houses	1,12,118
Testing and Inspection fees recovered by the Metallurgical Inspector, Jamshedpur . .	3,16,794
Other Miscellaneous Receipts	50,870
Total .	15,94,106
Deduct—Refunds .	374
TOTAL RECEIPTS .	15,93,732

60 B.—ACCOUNT of CHARGES OF THE INDIAN STORES DEPARTMENT for the year ended
31st March 1930.

Charges in India.										R
Head-Quarters Establishment—										
Pay of Officers . . . . .	.	.	.	.	.	.	.	.	.	2,36,661
Pay of Establishment . . . . .	.	.	.	.	.	.	.	.	.	2,81,538
Allowances, Honoraria, etc. . . . .	.	.	.	.	.	.	.	.	.	84,775
Supplies and Services . . . . .	.	.	.	.	.	.	.	.	.	30,525
Contingencies . . . . .	.	.	.	.	.	.	.	.	.	39,057
Grants-in-aid, etc. . . . .	.	.	.	.	.	.	.	.	.	600
TOTAL										6,72,950
Purchase Circles—										
Pay of Officers . . . . .	.	.	.	.	.	.	.	.	.	72,043
Pay of Establishment . . . . .	.	.	.	.	.	.	.	.	.	74,632
Allowances, Honoraria, etc. . . . .	.	.	.	.	.	.	.	.	.	19,257
Supplies and Services . . . . .	.	.	.	.	.	.	.	.	.	14
Contingencies . . . . .	.	.	.	.	.	.	.	.	.	16,918
TOTAL										1,82,864
Inspection Circles—										
Pay of Officers . . . . .	.	.	.	.	.	.	.	.	.	2,30,224
Pay of Establishment . . . . .	.	.	.	.	.	.	.	.	.	1,79,498
Allowances, Honoraria, etc. . . . .	.	.	.	.	.	.	.	.	.	76,537
Supplies and Services . . . . .	.	.	.	.	.	.	.	.	.	1,12,180
Contingencies . . . . .	.	.	.	.	.	.	.	.	.	31,792
TOTAL										6,30,231
Government Test House—										
Pay of Officers . . . . .	.	.	.	.	.	.	.	.	.	63,956
Pay of Establishment . . . . .	.	.	.	.	.	.	.	.	.	1,11,920
Allowances, Honoraria, etc. . . . .	.	.	.	.	.	.	.	.	.	9,336
Supplies and Services . . . . .	.	.	.	.	.	.	.	.	.	38,338
Contingencies . . . . .	.	.	.	.	.	.	.	.	.	16,472
TOTAL										2,40,022
Metallurgical Inspectorate—										
Pay of Officers . . . . .	.	.	.	.	.	.	.	.	.	98,899
Pay of Establishment . . . . .	.	.	.	.	.	.	.	.	.	53,745
Allowances, Honoraria, etc. . . . .	.	.	.	.	.	.	.	.	.	14,312
Supplies and Services . . . . .	.	.	.	.	.	.	.	.	.	12,240
Contingencies . . . . .	.	.	.	.	.	.	.	.	.	6,071
TOTAL										1,84,767
Works										78,807
Total Charges in India										19,89,647
Charges in England.										
<i>High Commissioner.</i>										£
Leave Salaries and Deputation Pay . . . . .	.	.	.	.	.	.	.	.	.	3,687
Allowance and Travelling Expenses of an Officer on Study Leave . . . . .	.	.	.	.	.	.	.	.	.	556
Sterling Overseas Pay . . . . .	.	.	.	.	.	.	.	.	.	135
Expenses connected with recruitment . . . . .	.	.	.	.	.	.	.	.	.	120
Stores for India . . . . .	.	.	.	.	.	.	.	.	.	436
Travelling Expenses, etc., of an officer visiting works during leave . . . . .	.	.	.	.	.	.	.	.	.	55
Total Charges in England										4,987
Ditto converted into Rs. at £ 1 = Rs. 13½										66,497
Exchange on ditto										567
TOTAL CHARGES OF THE INDIAN STORES DEPARTMENT										20,56,711

XXVI and 37.—Miscellaneous Departments.

Under this head is shown the residue of the departments constituting the Civil Administration of the country. The various items classified under the four groups "Labour and Emigration", "Inspections and Tests", "Statistics" and "Miscellaneous," are enumerated in Account No. 61A. The charges on account of the Decennial Census are classified under a separate minor head "Census" under the group "Statistics".

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1929-30.

Sections G. and GG.—Currency and Mint.

Revenue, Rs. 2,73,68,805. Expenditure. { Charged to Revenue Rs. 74,20,494.
 { Not charged to Revenue Rs 68,632.

Major Head.	No. of Account.	Details of Accounts.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
				Rs.	Rs.	Rs.
Currency	32	Receipts	419	...	2,47,61,517	...
„ „	62A	Expenditure.	421	...	...	44,43,160
Mint „	63	Receipts and Charges	424	...	26,07,288	29,77,834
„	63A	Statement of Appropriation of Profit on Bronze and Nickel Coinage Account.	425	...	...	...
„	64	Statement of Coinage Operations	426	..	...	...
		TOTAL .		...	2,73,68,805	74,20,494
Currency Capital Outlay not charged to Revenue	62B	Capital Expenditure not charge to Revenue— Capital Outlay on the Currency Note Printing Press	422	...	...	68,632

Section G.—Currency and Mint.

This section was opened for the first time in the accounts for 1921-22 in order to bring together in one place all the financial operations connected with the currency policy of the Government of India which were formerly shown in two separate sections:—

- (1) Currency, under “Section D—Civil Departments”.
- (2) Mint, under “Section C—Post Office, Telegraphs and Mint”.

Section GG.—Currency and Mint

This section includes the capital major head “56-F.—Currency Capital Outlay not charged to Revenue”.

G. and C. G.—Currency and Mint.

XXVII and 38—Currency.

These two major heads record the various transactions relating to the Currency Department, which are classified under the following heads:—

RECEIPTS.

- (1) Profits on note circulation.
- (2) Premium on bills.
- (3) Value of old currency notes assumed to be no longer in circulation.
- (4) Value of unclaimed currency notes.

EXPENDITURE.

- (5) Currency establishments.
- (6) Working Expenses of the Currency Note Printing Press.
- (7) Charges for remittance of treasure.
- (8) Loss on note and specie remittances.

Of these, item (1) represents the receipts from investments on behalf of the Paper Currency Reserve: These receipts were earmarked for the reduction of created securities in the Paper Currency Reserve by the Paper Currency Amendment Act XLV of 1920. This provision has, however, been temporarily suspended by successive Indian Finance Acts since 1922, and credit for the interest during 1929-30 has accordingly been taken to Revenue. Item (2) arises in connection with the sale of supply bills between places where there is no office of the Imperial Bank. Other items call for no special explanation.

No. 62.—ACCOUNT OF RECEIPTS OF THE CURRENCY DEPARTMENT for the year ended 31st March 1930.

	India General	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Total.
Credits on Note Circulation—														
(a) Interest realised on securities purchased under Section 19 of Act X of 1923	R 2,14,69,188	...	...	...	...	...	...	...	R ...	R ...	...	R ...	R ...	R 2,14,69,188
(b) Interest realised in respect of issues of Currency Notes against Bills of Exchange under Section 20 of Act X of 1923	2,94,520	...	...	...	...	...	...	...	...	...	...	...	...	2,94,520
Premium on Bills	31,202	1,800	5,679	17,614	34,050	17,370	3,928	1,380	33,568	2,272	4,821	2,299	29	1,55,822
Value of old Currency Notes assumed to be no longer in circulation .	14,900	...	...	5,000	13,305	...	5,050	3,650	800	...	...	...	...	39,665
Value of unclaimed Currency Notes .	41,045	...	...	30,014	16,764	...	21,787	24,135	1,973	...	...	...	...	1,35,799
Miscellaneous	1,459	158	1,115	1,507	5,532	...	3,431	...	3,241	20.9	440	175	39	18,559
Total	2,18,52,404	1,758	6,794	54,125	69,551	17,770	31,921	29,560	39,544	4,201	5,861	2,474	48	2,21,31,944
Deduct—Refunds, including refunds of value of old Currency Notes	12,563	...	...	2,170	7,500	...	9,667	1,605	470	...	...	4	...	63,174
TOTAL RECEIPTS IN CURRENCY	2,18,50,841	1,758	6,794	51,955	62,051	17,770	21,359	15,955	39,078	4,201	5,261	2,470	CS	2,20,48,150

Paper Currency Reserve Investment :— Discount on British Treasury Bills . . . Miscellaneous , TOTAL RECEIPTS IN ENGLAND .	£	2,01,679	£	2,01,679	£	2,01,679
	...	...	...	21	21	21
	2,01,679	2,01,679	2,01,679	21	21	21
	2,01,679	2,01,679	2,01,679	21	21	21
Ditto converted into Rs. at £1=Rs. 13½						26,89,931
Exchange on ditto						23,436
TOTAL RECEIPTS OF THE CURRENCY DEPARTMENT .						2,47,61,517

No. 62A.—ACCOUNT OF CHARGES of the CURRENCY DEPARTMENT and of NET PROFIT OR LOSS for the year ended 31st March 1930.

	India General	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces.	Assam.	Coorg.	TOTAL.
CONTROLLER AND DEPUTY CONTROLLERS OF THE CURRENCY—	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Pay of Officers	64,086				37,689									1,01,775
Pay of Establishment	1,32,012				42,189									1,74,151
Allowances, honoraria, etc.	27,368				8,286									35,652
Contingencies	48,412				21,316									70,328
TOTAL	2,71,876				1,10,080									3,81,906
CURRENCY OFFICES—														
Pay of Officers	31,142			10,567	44,643		18,116	22,654	6,558					1,33,790
Pay of Establishment	5,12,769			1,69,002	3,23,702		1,01,041	1,19,795	1,35,584					13,61,893
Allowances, honoraria, etc.	10,912			5,102	20,511		3,422	5,760	33,368					70,075
Supplies and services	12,883			510	1,217		3,800	3,787	1,703					23,855
Contingencies	19,657			13,860	21,982		14,517	14,430	19,129					1,03,575
TOTAL	5,87,368			1,99,141	4,12,035		1,40,896	1,66,370	1,96,352					17,02,188
CURRENCY NOTES PRINTING PRESS—														
Pay of Officers					26,372									26,372
Pay of Establishment					1,26,697									1,26,697
Allowances, honoraria, etc.					9,451									9,451
Supplies and services					2,91,619									2,91,619
Contingencies					3,322									3,322
TOTAL					4,57,059									4,57,059
OTHER CHARGES—														
Charges for remittance of treasure	2,06,093	1,580	3,299	1,21,818	14,059	a) 82,221	1,71,928	74,161	69,328	84,188	32,499	30,213	1,741	9,73,103
Loss on note and specie remittances					375		5,745	2,372						375
Works														8,117
TOTAL CHARGES IN INDIA	2,06,093	1,580	3,299	1,21,818	94,454	82,221	1,77,668	76,533	69,328	84,188	32,499	30,213	1,741	9,81,595
	10,65,337	1,580	3,299	3,20,959	10,74,210	82,221	3,18,564	2,42,909	2,65,050	84,188	32,499	30,213	1,741	53,23,350

(a) Adjusted in India General books.

High Commissioner for India—		£
Leave Salaries and Deputation Pay	.	1,611
Sterling Overseas Pay	.	262
Stores for India	.	66,555
TOTAL CHARGES IN ENGLAND		68,429
Do, converted into Rs. at £1=Rs. 13½	.	9,12,384
Exchange on ditto	.	7,426
TOTAL CHARGES UNDER THE HEAD CURRENCY		44,43,160

Charges on Account of the Currency Department falling under other Heads of Service :—		Rs
Tensions and Gratuities	.	1,95,754
Value of Stationery supplied	.	6,010
Value of Printing executed by Government Press	.	25,357
Repairs of Buildings and other Charges connected with the Department	.	41,656
TOTAL		2,68,777
TOTAL CHARGES OF THE CURRENCY DEPARTMENT		47,11,937
TOTAL RECEIPTS AS PER ACCOUNT NO. 62		2,47,61,517
NET PROFIT IN 1939-30		2,00,49,580

XXVIII and 39—Mint.**GENERAL.**

1. The Indian Mints produce, for circulation in India, silver, bronze and nickel coins. The entire coinage is a token coinage circulating at a value higher than the intrinsic value of the metal contained therein. Government therefore makes a profit on its coining operations. The net profit on silver coinage made in the past was used to build up the Gold Standard Reserve and did not enter the Revenue accounts of Government. No coinage of new silver is at present being undertaken. If it were undertaken, the resultant profit would be taken to the Revenue accounts, as the Gold Standard Reserve has attained the maximum fixed by an existing convention. The Revenue accounts receive full credit for the profits on bronze and nickel coinage under the head 'Mint.'

Accounts of a commercial nature are maintained at the Mints and annual Trading and Profit and Loss Accounts and Balance Sheets appear in the Appendix to the Appropriation Accounts of the Central Government (Civil) containing accounts and reviews of Government Commercial concerns.

REVENUE.

2. *Percentage chargeable on the coinage of new rupees.*—The net profits on new coinage of silver went in the past to the Gold Standard Reserve. To arrive at these profits, it was necessary to deduct from the face value of the coins produced not only the cost price and freight of the silver coined but also the estimated cost of production in the Mint. A fixed deduction of two per cent. on the face value of the rupees coined was made for this purpose and credited to 'Mint' as a set off against some part of the charges debited under the expenditure head. There were no receipts under this head during 1929-30.

Profit on circulation of bronze and nickel coins.—This represents the profit on the net amount passed into circulation during the year less the net loss on sale of metal and destruction of old coins. In years in which there is a net return of these coins from circulation into Government depôts, there will be no profit, but a loss which will appear under the expenditure head. The process of accounting by which this profit or loss is calculated is set forth in Account No. 63-A.

Fees for coining dollars, etc.—These are fees levied from Foreign Administrations to cover the cost of coinage undertaken for them by the Indian Mints.

Other gain on silver coinage operations.—Under this head are credited certain operative gains accruing during the process of coining silver, which are more than counterbalanced by operative losses debited under the expenditure head.

EXPENDITURE.

3. The Mint expenditure is set forth under the various descriptive heads in Account No. 63.

The head "Extra establishment and extra hours' pay" covers the cost of all temporary establishments employed in the Mints and all overtime pay whether for fixed or for temporary establishments. The number of hands employed depends almost entirely on the quantity of coinage in progress, but it does not vary in proportion to the coinage, as the greater the output up to the normal capacity of the Mint the less is the cost *per lakh*.

The charges debited to the head "Loss of weight in recoinage old coins" under "Loss on coinage" record the difference between the face value of light weight silver coins withdrawn from circulation for recoinage and the value at Re. 1 per standard tola, and represent the wear of coins put into circulation. Under "Loss of weight in coining silver" is debited the loss arising in connection with the technical operations to which bullion is subjected in the Mints. It also includes the loss due to the amount of dirt on withdrawn coins, which is weighed in at first as silver but disappears in the process of melting. The head "Cost of copper alloy" shows the cost of copper used for reducing fine silver to the fineness required for coinage.

G. and GG.—Currency and Mint.

No. 63.—ACCOUNT of RECEIPTS AND CHARGES of the MINTS in India, for the Year ended 31st March 1930.

	Calcutta.	Bombay.	TOTAL.	
	R	R	R	R
RECEIPTS IN INDIA.				
Other Gain on Silver Coinage Operations	8,608	8,328	16,934	
Profit on Circulation of Bronze and Copper Coins (See Account No. 63 A)	4,07,265	...	4,07,265	
Profit on Circulation of Nickel Coins (See Account No. 63-A)	16,20,488	...	16,20,488	
Assay Fees	...	9,106	9,106	
Fees for coining Dollars, etc.	889	2,19,006	2,19,894	
Miscellaneous Receipts	1,36,777	1,96,759	3,33,536	
TOTAL INDIA	21,74,025	4,33,258	26,07,283	26,07,283
RECEIPTS IN ENGLAND.				
Secretary of State				
Proceeds of sale of Indian coins sent to England for assay			£	(a)
Ditto converted into Rs. at £1 = Rs. 13½				5
Exchange on ditto				...
TOTAL RECEIPTS UNDER THE HEAD "MINT"				26,07,283
	Calcutta.	Bombay.	TOTAL.	
	R	R	R	
CHARGES IN INDIA.				
Mint and Assay Masters' Establishment and Contingencies:—				
Pay of Mint Officers	40,853	80,252	1,27,105	
Mint Master's Establishment	90,847	37,078	98,925	
Bullion Establishment	33,232	31,037	68,169	
Operative Establishment	53,017	88,331	1,41,348	
Assay Establishment	...	22,881	22,881	
Extra establishment and extra hours' pay	2,41,240	1,69,753	1,11,002	
Allowances, Honoraria, etc.	6,145	1,18,826	1,19,971	
Supplies and Services	8,901	5,551	9,455	
Contingencies	2,72,972	2,13,147	4,86,119	
TOTAL	7,18,216	7,66,959	14,85,175	
Loss on Coinage.—				
Value of copper, etc., expended for Mint use	2,537	2	2,539	
Loss of weight in recoinning old coins	1,33,302	7,64,310	8,97,612	
Loss of weight in coining silver	1,232	71,684	72,916	
Cost of copper alloy	8	1,416	1,424	
Miscellaneous	639	7,990	8,629	
TOTAL	1,37,718	8,18,402	9,86,120	
Purchase of Local Stores	1,57,312	2,29,020	3,87,238	
TOTAL CHARGES IN INDIA	10,13,246	18,15,287	28,58,533	28,58,533
	Secretary of State.	High Commissioner.	TOTAL.	
	£	£	£	
CHARGES IN ENGLAND.				
Expenses in connection with recruitment	...	62	62	
Leave Salaries and Deputation Pay	...	2,453	2,453	
Sterling Overseas Pay	...	657	657	
Stores for India	...	5,658	5,658	
Cost of assay of Indian coins	8	...	6	
TOTAL CHARGES IN ENGLAND	£ 6	8,830	8,836	
Ditto converted into Rs. at £1 = Rs. 13½				1,17,812
Exchange on ditto				989
TOTAL CHARGES UNDER THE HEAD "MINT"				29,77,334
	Calcutta.	Bombay.	TOTAL.	
	R	R	R	
CHARGES ON ACCOUNT OF THE MINT FALLING UNDER OTHER HEADS OF SERVICE —				
Pensions and Gratuities to Mint Servants	32,521	34,120	66,641	
Value of Stationery supplied	2,447	250	2,697	
Value of Printing executed by Government Press	2,095	101	2,196	
Audit Charges	11,544	9,000	20,544	
Expenditure on Mint buildings	...	9,489	9,489	
TOTAL	48,607	52,960	1,01,567	
Estimated value of Mint Buildings, Plant, etc., on 31st March 1930	(b) 3,49,187	11,18,025	14,68,212	

(a) Less than 21.

(b) Values of Mint Buildings in Calcutta have been removed from the Mint accounts by transfer to P. W. D. books.

NO. 55A.—STATEMENT showing the APPROPRIATION of the PROFIT on the CIRCULATION of BRONZE and NICKEL COINS during the year ended 31st March 1930.

	ACCOUNT OF COIN.					ACCOUNT OF PROFIT.				
	Balance in Depôts and Mints on 1st April 1929	New Coinage during 1929-30.	Total.	Passed into circulation during the year.	Balance in Depôts and Mints on 31st March, 1930.	Balance, being the unappropriated profit, on 1st April 1929.	Gross Profit on coinage during the year.	Total for Appropriation.	Profit on Coin passed into circulation during the year.	Balance, being the unappropriated profit, on 31st March 1930.
	1	2	3	4	5	6	7	8	9	10
Bronze and Copper, Coinage Account	R 2,88,914	R 11,38,600	R 14,27,514	R 9,01,688	R 5,25,950	R 1,65,182	R 6,87,402	R 8,52,584	R 5,38,403	R 3,14,121
Nickel Coinage Account	30,27,316	46,63,500	76,91,116	20,23,646	56,67,470	27,95,117	42,92,508	69,67,625	18,33,286	51,34,340
TOTAL	33,16,560	58,02,100	91,18,660	29,25,234	61,93,426	29,00,299	43,19,910	78,20,209	23,71,748	54,48,461

		Bronze (and Copper) Coinage Account.	Nickel Coinage Account.
Profit on Circulation as in Column 9 above		R 5,38,403	R 18,33,285
Deduct—Loss on Destruction of Coins, etc.		1,31,198	2,12,797
NET PROFIT CREDITED TO REVENUE (See Account No. 63)		4,07,265	16,20,488

No. 64.—STATEMENT showing COINAGE OPERATIONS at the INDIAN MINTS during the year ended 31st March 1930.

	CALCUTTA.		BOMBAY.		TOTAL.	
	Number.	Value.	Number.	Value.	Number.	Value.
		₹		₹		₹
SILVER.						
Bhutan Government half rupee size coins .	30,000	15,000	...	..	30,000	15,000
Quarter Rupee	720,000	1,80,000	...	.	720,000	1,80,000
Hong-Kong Dollars . . . . .	..	...	9,535,075	2,16,38,944	9,535,075	2,16,38,944
NICKEL.						
Two annas	16,208,000	20,26,000	...	.	16,208,000	20,26,000
One anna	42,200,000	26,37,500	...	...	42,200,000	26,37,500
BRONZE.						
Single pie	64,000,000	10,00,000	...	...	64,000,000	10,00,000
Half-pie	7,654,400	59,800	...	...	7,654,400	59,800
Pie pieces	15,129,600	78,800	...	...	15,129,600	78,800
TOTAL .	145,942,000	53,97,100	9,535,075	2,16,38,944	155,477,075	2,76,26,044

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1929-30.

Section H.—Civil Works (charged to Revenue).

Revenue, Rs. 1,28,34,076.

Expenditure, Rs. 14,06,66,697.

Major Head.	No. of Account.	Detail of Accounts.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
				R	R	R
Civil Works (Charged to Revenue).	65	Receipts—Central	430	...	22,65,456	...
	65A	Receipts—Provincial	431	...	73,09,770	...
	66	Expenditure—Central	433	...	...	2,58,27,070
	66A	Expenditure—Provincial	435	...	...	11,19,70,099
		EXPENDITURE FROM CENTRAL REVENUES—				
	66B	Original Works—				
		Buildings	437	48,24,101		
	66C	Repairs—				
		Repairs to Buildings	439	39,77,617		
		PROVINCIAL EXPENDITURE—				
Interest on Capital outlay on Hydro-Electric Scheme.	66D	Original Works—				
		Buildings	441	2,50,59,009		
	66E	Repairs—				
		Repairs to Buildings	443	1,13,74,428		
	66F	Expenditure—Provincial	444			53,716
Bombay Development Scheme (Charged to Revenue).	66G	Receipts—Provincial	446		32,58,850	...
	66H	Expenditure—Provincial	447		...	28,15,812
		TOTAL			1,28,34,076	14,06,66,697

Section H.—Civil Works Charged to Revenue.

The expenditure brought to account in this section relates to the cost of departmental buildings, communications and other works where this is treated as a charge against revenue. The outlay on such buildings and roads projects and allied works of permanent public utility as are definitely recognised as a charge against capital is dealt with in Section HH. The interest charges on the Capital expenditure on the Hydro-Electric Projects in Madras have been shown in this Section in 1929-30.

H.—Civil Works (charged to Revenue).

XXX and 41—Civil Works charged to Revenue.

Buildings and communications in the Civil Department are classified as "Civil Works" in contradistinction to "Military Works", the term applied to similar works connected with the Military Department.

2. Prior to 1921-22, a distinction was maintained throughout the accounts of Civil Works between "Works in charge of Public Works Officers" and "Works in charge of Civil Officers," the latter representing transactions of civil officers of other departments acting as agents of the Public Works Department. It was, however, recognised that the latter class of works could no longer be retained in the Public Works Accounts under the new conditions created by the Reforms. Whereas all revenue and expenditure relating to Public Works in charge of Officers of the Public Works Department must necessarily be charged to their grants, transactions connected with any building works which a Governor may assign to the departments using or requiring them must, in consonance with the rules framed under the Government of India Act, be treated as revenue and expenditure relating to the major heads under which the ordinary transactions of the departments concerned are booked. Similarly, where the administrative control of any Central Government building is formally transferred to the department using or occupying it, the connected receipts and expenditure are charged to the major head relating to the department concerned. Where, however, works the administration of which has not been transferred from the Public Works Department are by mutual arrangement executed by another department on behalf of the Public Works Department, the charges in connection with them are debited to Public Works grants.

REVENUE.

3. The receipts are comparatively small and are classified under descriptive heads in Accounts Nos. 65 and 65-A which do not call for detailed explanation.

EXPENDITURE.

4. The Local Governments execute works not only on their own behalf but on behalf of the Central Government also. Examples of the latter class are Currency Offices, Customs Houses and the like. The revenue and expenditure connected with such works are accounted for directly in the Central Section of the major heads "XXX and 41—Civil Works". In a few cases, however, such as works executed on behalf of the Military Engineer Services which have a separate budget, the Railway and the Posts and Telegraphs Departments, which are commercial departments, and the Archaeological Department in respect of works on ancient monuments, or where the buildings have been transferred to departmental control, the receipts and expenditure are recorded under the major heads relating to the departments concerned.

5. In all Governors' Provinces except Assam, expenditure on Provincial Civil Works other than the construction and maintenance of residences for Governors of Provinces and works relating to certain areas which have been declared as "Backward Tracts" is "Transferred" expenditure. The Governors of Bihar and Orissa and Burma have, however, in exercise of the powers vested in them under rule 7 of the Devolution Rules, treated the expenditure on all buildings relating to Reserved Departments as 'Reserved' expenditure.

6. The different varieties of buildings and communications constructed by the Public Works Department are exhibited in Detailed Accounts Nos. 56 and 56-A. Expenditure upon each of these classes is sub-divided into outlay on 'Original works' and on 'Repairs'. Under the former is included all new construction, whether of entirely new works or of alterations and additions to existing works; as well as repairs to newly purchased or previously abandoned buildings, which may be necessary before they can be brought into use. It also includes all substitution of one variety of work

for another, such as that of a tiled for a thatched-roof to a building, where the new work represents a genuine increase in the permanent value of the property as an asset. The sub-head 'Repairs' covers all operations, other than new works, which are necessary in order to maintain in proper condition works which are in ordinary use.

7. The charges for 'Establishment' and 'Tools and Plant' are recorded under separate sub-heads for the Civil Works as a whole. The recorded charges are rough approximations only, as Public Works establishments are generally joint establishments employed on works charged under two or more heads of account. A fuller description of the method of distribution of establishment and tools and plant charges in the Public Works Department will be found on page 605.

8. The charges under 'Grants-in-aid' represent contributions given to Local Bodies for construction of buildings, communications and allied works of lasting public utility.

9. The head "Appropriation to the Road Development Fund" has been introduced in the accounts for 1928-29 to record the annual lump grants from Central Revenues to the Road Development Fund (see notes under Account No. 89-B page 640).

No. 65.—ACCOUNT OF RECEIPTS FROM CIVIL WORKS during the Year ended 31st March 1930.

BRANCH OF REVENUE.	INDIA GENERAL.													Central Provinces.	Assam.	Cooch.	(Grand Total.							
	Military Engineer In- Chief.	Delhi Province (a).	Viceroy's Buildings.	Simla Imperial Circle.	Andaman and Nicobar Islands.	Central India.	Rajp. States.	Hyderabad.	Independent Persian Gulf Division.	Other Items.	Total—India General.	Udharat.	North-West Frontier Province.					Madras.	Bombay (b).	General including Sukim.	Thunab.	Blind and Orphan.		
Central Govern- ment.	Rents of Buildings	10,755		7,774	2,52,886	4,599	24,553	23,830	1,588	..	40,516	4,511	15,106	2,23,426	13,43,752	85,353	12,653	85,353	6,205	15,352	59	19,47,133		
	Rents of Electric Installations	65	8,41,800	..	1,034	8,470	2,837	57	1,183	..	11,88,766	3,110	..	2,533	3,552	2,780	..	2,780	946	23	1			
	Rents of Water Supply and Sanitary Installations	810	39	137	..	622	7,486	9	204	1,296	362	17	362	128	21	..			
	Grants on Cemetery	8,542	43	77	—82	30	..	9,053	82	895	2,238	4,257	1,413	721	798	1,174	414	49		20,599	
	Grants on Cemetery	26,060	26,060	1,243	..		27,303	
Miscellaneous	Grants on Cemetery	404	6,076	1,863	2,777	214	8,366	6,959	81,393	123	373	1,8,074	975	1,105	17,310	1,710	1,828	143	..	1,90,345		
	Grants on Cemetery	2,174	1,11,416	8,369	18,188	2,767	9,006	4,018	25	1,144	..	1,40,117	19,589	12,097	10,027	6,335	3,358	12	1,016	475	145	1,90,132		
	TOTAL	22,008	9,58,817	12,528	2,74,835	10,980	75,299	94,871	88,605	1,281	973	11,78,070	64,659	62,629	28,095	2,37,923	8,70,461	73	15,053	42,243	8,418	15,386	103	23,24,312
TOTAL PROCEEDS OF THE CENTRAL GOVERNMENT.	Refunds	21	18,091	..	3,583	..	211	141	2	140	..	22,159	..	16,786	556	129	2,695	4,553	..	9,474	..	57,551
		21,932	9,41,226	12,528	2,71,262	10,980	75,088	94,730	88,603	1,141	973	11,55,881	64,659	45,148	28,092	2,37,794	8,67,763	73	15,053	37,860	8,418	6,172	109	22,23,757
																Receipts in England—				—93				
																High Commissioner—								
																Refund of House Rent								
																Ditto converted into Rs. @ 21=Rs. 13½								
																Exchange on ditto								
																—1,287				—93				
																—14								
																22,65,486								
																23,09,70								
																95,75,226								
																TOTAL PROVINCIAL RECEIPTS (AS PER ACCOUNT NO. 65A.)				TOTAL RECEIPTS FROM CIVIL WORKS				
																22,65,486								
																23,09,70								
																95,75,226								
																95,75,226								

(*) Includes transactions on account of the Central Division at Dehra Dun.
 (b) Includes transactions on account of Western India States Agency.

No. 65A.—DETAILED ACCOUNT of PROVINCIAL RECEIPTS under CIVIL WORKS for the
Year ended 31st March 1930.

	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	PUNJAB.		BURMA.		Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	TOTAL.
					Government of Panjab.	Lyallpur Electrification Project.	Government of Burma.	Shan States Federation.					
	R	R	R	R	R	R	R	R	R	£	R	£	R
Provincial Governments.													
Cost of Buildings	5,37,314	6,00,542	3,47,770	71,297	3,15,519	74	8,30,756	52,102	5,22,335	3,50,801	98,585	10,893	37,37,788
Cost of Electric Installations	3,762	31,146	5,641	2,288	1,931	...	5,689	529	31,728	20,513	2,649	...	1,05,876
Cost of Water Supply and Sanitary Installations	2,673	4,096	2,840	435	1,440	...	7,573	...	16,657	3,951	750	89	40,484
Grants-in-Aid Receipts . . . . .	...	63	...	1,31,320	...	...	...	...	...	45,630	1,07,134	...	2,84,647
Grants-in-Aid on Roads	3,36,683	9,48,703	...	...	...	...	...	...	...	12,538	8,575	...	13,06,549
Various of Expenditure	1,11,507	88,574	1,04,509	44,702	67,897	...	2,32,761	3,776	94,827	22,278	31,761	21,722	7,74,414
Cost on Cemetery endowments . . . . .	...	18	...	...	...	...	...	...	...	...	...	...	18
Grants from Workshops	85,257	8,450	...	...	...	...	...	...	...	11,005	...	...	1,04,712
Various of indirect charges from Government Commercial undertakings . . . . .	...	...	...	...	...	...	18,400	...	...	...	...	...	18,400
Various of investments in Government Commercial undertakings . . . . .	...	...	...	...	...	...	24,220	...	...	...	...	...	24,220
Miscellaneous	1,06,079	4,61,314	1,52,355	85,430	2,83,196	50,250	1,06,090	7,424	86,470	58,716	2,57,767	3,474	16,58,465
TOTAL	11,83,275	20,92,806	6,13,115	3,35,972	6,70,083	50,824	12,25,439	63,631	7,52,017	5,28,282	5,07,221	36,158	80,53,573
Cost—Refunds	31,574	59,012	88,317	7,609	19,750	45	3,40,694	12,736	1,06,455	19,373	59,648	204	7,45,320
RECEIPTS IN INDIA	11,51,701	20,33,794	5,24,898	3,28,363	6,50,333	50,276	8,84,795	51,095	6,45,562	5,03,909	4,47,573	36,954	73,08,250
RECEIPTS IN ENGLAND.				£	£		£			£			
<i>By Commissioner.</i>													
Miscellaneous . . . . .	...	...	...	7	101	...	2	...	...	3	...	...
Converted into Rs. 1 = Rs. 1 1/2 . . . . .	...	...	...	98	1,346	...	20	...	...	41	...	...	1,505
Grants on ditto . . . . .	...	...	...	...	12	...	...	...	...	...	...	...	12
PROVINCIAL RECEIPTS	11,51,701	20,33,794	5,24,898	3,28,461	6,51,691	50,276	8,84,815	51,095	6,45,562	5,03,950	4,47,573	36,954	73,09,770
					7,01,967		9,35,910						

H—Civil Works (charged to Revenue).

No. 66.—ABSTRACT ACCOUNT of EXPENDITURE on CIVIL WORKS (CHARGED to REVE

	INDIA GENERAL.											Total.
	Military Engineer-in-Chief.	Delhi Province. (a)	Viceregal Estates	Simla Imperial Circle.	Andaman and Nicobar Islands.	Central India.	Rajputana.	Hyderabad.	Kabul Legation.	Independent Persian Gulf Division.	Other Items.	
Central Government—charges in India.	R	Rs	Rs	R	R	R	R	R	R	R	R	R
ORIGINAL WORKS.—												
Buildings (See Account No. 66-B.)	60,594	17,75,728	1,15,374	63,953	56,884	47,949	2,74,012	20,797	2,05,842	,093	...	24,23,226
Communications	...	2,05,399	...	...	33,526	48,585	64,823	...	...	...	...	3,52,333
Miscellaneous	...	7,852	...	...	9,288	...	1,791	...	...	...	...	18,940
REPAIRS —												
Buildings (See Account No. 66-C.)	2,32,824	12,03,535	2,97,855	2,76,187	53,219	67,004	75,611	25,726	...	8,618	...	22,13,381
Communications	10,192	5,91,326	...	...	8,239	3,20,095	2,24,293	...	...	...	...	11,54,145
Miscellaneous	1,373	2,44,718	...	...	5,169	...	81	...	...	...	...	2,50,644
Total Original Works and Repairs.	3,04,986	40,32,562	4,15,029	3,40,140	1,66,625	4,83,635	6,40,616	46,523	2,05,842	10,711	...	60,42,609
Establishment (See Account No. 80.)	70,667	5,83,574	80,770	1,24,718	43,223	1,37,233	1,56,741	10,243	...	1,123	62,190	12,78,491
Tools and Plant (See Account No. 81)	4,657	52,899	4,140	1,070	3,257	17,416	22,529	352	...	111	...	1,26,230
Grants-in-aid	...	3,03,529	...	...	...	...	...	...	...	...	...	3,03,529
Suspense	...	17,226	515	1,086	9,550	137	1,671	6	...	1,82,519	...	1,53,834
Appropriation to Road Development Fund.	...	...	...	...	...	...	...	...	...	...	97,87,883	97,87,883
Deduct—English Cost of Stores and Establishment.	...	11,184	...	13,632	86	2,165	26,275	...	...	...	697	54,980
Total Charges in India	3,80,319	49,44,154	4,96,493	4,53,332	2,07,869	6,35,956	7,91,940	67,142	2,05,842	1,95,212	98,19,376	1,82,37,060

(a) Include transactions on account of the Central Division at Delhi and

NU) from CENTRAL and PROVINCIAL REVENUES during the Year ended 31st March 1930.

Baluchistan.	North-West Frontier Province.	Madras	Bombay.	Bengal including Sikkim.	United Provinces.	Punjab.	BRIHA.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	GRAND TOTAL.
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
9,38,454	6,07,087	40,888	3,61,750	82,946	...	7,710	17,266	43,551	8,758	21,966	...	48,23,802
...	6,16,436	...	...	34,398	.	...	...	...	...	...	..	10,08,167
5,152	...	...	..	...	..	...	...	..	...	...	...	24,092
2,98,085	3,24,574	69,376	3,39,617	5,47,587	..	15,255	44,458	53,618	15,181	26,265	719	39,78,116
...	16,58,470	893	1,998	1,93,586	..	15,484	...	...	...	2,453	...	30,27,029
...	...	...	2,130	462	...	..	..	...	...	...	...	2,53,256
12,41,691	32,96,567	1,11,157	7,05,515	8,38,979	...	38,440	61,724	97,169	23,939	50,684	719	1,31,09,262
2,38,733	4,22,406	19,301	1,56,773	1,47,177	..	30,241	13,883	19,693	5,933	9,081	161	23,91,375
18,610	83,710	1,652	8,325	10,484	...	881	1,104	1,493	307	1,441	113	2,56,359
...	...	...	1,024	2,116	...	...	...	...	250	...	...	3,06,919
—48	...	...	—1,80,291	...	...	...	...	...	...	—5,981	...	—32,486
...	...	...	...	...	...	...	...	...	...	...	...	97,87,883
...	...	...	1,197	...	...	..	...	...	...	...	...	56,186
15,48,983	38,04,683	1,32,110	6,90,149	9,93,756	...	69,571	76,211	1,18,355	30,429	55,275	993	2,57,63,176

Charges in England.	Secretary of State.	High Commissioner.	TOTAL.
	£	£	£
Contribution to the British Engineering Standards Association	500	...	500
Leave Salaries and Deputation Pay . . . . .	...	1,995	1,995
Sterling Overseas Pay . . . . .	...	1,338	1,338
Costs for India . . . . .	...	756	756
Miscellaneous Expenditure	74	91	165
TOTAL	574	4,180	4,754
Ditto converted into Rs. at £1=₹13½			63,387
Exchange on ditto			507
TOTAL EXPENDITURE OF THE CENTRAL GOVERNMENT			2,58,27,070
TOTAL EXPENDITURE OF PROVINCIAL GOVERNMENTS AS PER ACCOUNT NO. 66 A.			11,19,70,099
GRAND TOTAL CIVIL WORKS (CHARGED TO REVENUE)			18,77,97,169

[illegible]

(a) Includes Rs 77,044 on account of the Lysalpur and Amritsar Electrification Schemes.
(b) Includes Rs. 24,229 on account of the Lysalpur and Amritsar Electrification Schemes.

(b) Includes Rs. 24.23 on account of the Lysalpur and Amritsar Electrification Schemes.

No. 66B.—CLASSIFIED ABSTRACT of EXPENDITURE for

PROVINCE.	GENERAL ADMINISTRATION.														Item No.
	Customs.	Taxes on Income.	Salt.	Optim.	Land Revenue.	Excise.	Forest.	Residences for Governor General and Heads of Administrations.	Residences of Members of Executive Council.	Legislative Chambers and Residences for Members of the Legislature.	Secretariat and Headquarters Establishment.	Commissaries and District Officers.	Audit.	Administration of Justice.	
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	
Military Engineer-in-Chief.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
Delhi Province . . .	...	379	..	...	3,854	..	3,06,103	4,08,661	1,09,124	10,818	5,20,520	14,051	...	2,561	2
Viceroy's Estates . .	...	...	...	...	...	...	...	1,15,270	...	...	...	...	...	...	3
Independent Persian Gulf Division.	...	...	...	...	...	...	...	..	..	...	...	...	...	...	4
Simla Imperial Circle .	...	...	...	...	...	..	...	13,847	...	11,053	37,112	...	...	...	5
Baluchistan . . .	2,904	4,726	...	...	25,177	...	...	42,927	...	..	..	69,288	...	898	6
North-West Frontier Province.	...	..	...	...	290	...	...	96,423	..	..	92,069	70,727	...	8,249	7
Madras . . .	6,080	..	3,950	...	..	...	...	...	...	..	..	..	1,099	...	8
Bombay . . .	1,64,271	...	50,673	...	...	...	...	(c) 11,903	...	..	(c) 18,226	...	...	(c) 1,019	9
Bengal (including Sikkim).	2,573	1,043	12,255	...	...	...	...	...	...	..	...	...	2,718	...	10
Andaman and Nicobar Islands.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11
Rajputana . . .	...	...	...	..	3,328	204	399	3,689	...	...	4,929	2,777	...	1,400	12
Punjab . . .	...	...	...	...	...	...	..	..	...	...	...	...	...	...	13
Burma . . .	8,428	...	251	...	..	...	...	..	...	...	...	...	...	...	14
Bihar and Orissa . .	...	...	...	...	...	...	...	...	...	..	...	...	436	...	15
Central Provinces . .	...	...	...	...	...	...	...	...	...	...	...	...	637	...	16
Central India . . .	..	...	...	...	89	618	...	6,477	...	...	1,162	...	...	99	17
Hyderabad . . .	...	...	...	...	...	...	...	3,881	...	...	1,518	...	...	...	18
Assam . . .	...	...	...	...	...	...	...	...	...	..	...	...	535	...	19
Kabul Legation . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	20
TOTAL	1,34,206	6,150	67,129	...	32,708	882	3,06,591	7,07,597	1,09,124	21,671	6,84,566	1,86,943	5,455	14,189	

* Represents mainly expenditure on work connected with the Forest Research Institute Project, Dehra Dun.

CENTRAL REVENUES ON ORIGINAL WORKS—BUILDINGS during the year ended 31st March 1930.

Jails and Convict Settlements.	Police.	Ports and Pilotage.	Ecclesiastical.	Postal.	Scientific Departments.	Education.	Medical.	Public Health.	Agriculture.	Aviation.	Currency.	Mint.	Civil Works.	Stationery and Printing.	Miscellaneous Departments.	Losses on Stock.	GRAND TOTAL.
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
...	...	...	80,594	..	...	...	...	...	..	...	...	...	...	...	...	...	60,594
7,962	1,61,747	...	97,958	1,767	380	11,059	27,791	..	73,028	...	...	..	6,784	2,371	...	...	17,75,728
...	...	...	...	...	...	...	...	...	...	...	...	..	...	...	...	95	1,16,374
...	...	...	...	2,093	...	...	...	...	...	...	...	...	..	...	...	...	2,093
...	...	...	170	...	..	...	..	...	...	...	..	...	1,398	345	...	...	68,953
6,88,879	11,637	...	...	22,429	195	14,782	32,038	...	304	...	...	...	12,220	...	430	...	9,38,454
2,94,589	45,296	...	693	26	34	13,426	7,871	...	4,643	...	...	...	14,401	...	48,405	...	6,97,087
...	...	...	28,433	3,318	1,525	...	...	...	...	...	1,061	...	...	...	422	...	40,888
(e) 5,004	(e) 54,199	3,043	1,504	6,948	1,568	(e) 4,937	(e) 6,431	(d) 797	...	2,363	4,320	2,489	(e) 22,050	...	...	...	3,61,760
...	...	4,440	1,359	...	11,168	...	...	...	...	...	1,410	12,506	2,560	5,780	5,102	...	62,946
10,888	...	...	...	...	13,250	12,746	...	...	...	...	...	...	...	...	...	...	56,864
71	1,61,152	...	260	...	252	62,677	30,088	...	...	..	...	...	2,723	...	...	...	2,74,012
...	...	...	13	-6,601	48	...	...	...	...	...	...	...	(f) 7,020	...	(f) 7,235	...	7,710
...	...	...	5,468	2,314	341	...	...	...	...	...	464	...	...	...	...	...	17,266
...	...	...	4,517	18,971	15,271	...	...	...	(a) 4,356	...	...	...	...	...	...	...	43,551
...	...	...	7,950	50	121	...	...	...	...	...	...	...	...	...	...	...	8,753
1,800	8,141	..	222	18,348	77	85	1,945	...	...	...	...	...	6,888	...	...	...	47,949
...	9,564	...	613	...	...	...	117	...	...	...	...	...	604	...	...	...	20,797
..	(b) 422	...	716	7,390	554	...	(b) 3,321	...	...	...	...	...	(b) 6,513	...	1,244	1,165	21,906
..	...	...	...	2,05,842	...	...	...	...	...	..	...	...	...	...	...	...	2,05,842
0,813	4,52,158	7,488	2,05,470	2,82,891	41,729	1,19,692	1,09,602	797	82,329	2,363	7,255	14,995	83,260	8,406	62,878	1,260	48,23,602

(a) Relates to expenditure in connection with the Agricultural College Buildings at Pusa.

(b) Relates to expenditure on civil buildings on the North East Frontier.

(c) Relates to expenditure in the Western India States Agency.

(d) Represents expenditure in connection with accommodation for Haj Pilgrims.

(e) Includes expenditure in the Western India States Agency.

(f) Represents expenditure in the Gilgit Agency.

(g) Relates to expenditure incurred in the Political Agency area, Baroda Residency.

H.—Civil Works (charged to Revenue).

No. 66C.—CLASSIFIED ABSTRACT of EXPENDITURE from

Division.	GENERAL ADMINISTRATION.														Item No.
	Customs.	Taxes on Income.	Salt.	Opium.	Land Revenue.	Excise.	Forest.	Registration.	Residences for Governor General and Heads of Administrations.	Residences of Members of Executive Council.	Legislative Chambers and Residences for Members of the Legislature.	Secretariat and Headquarters Establishment.	Commissioners and District Officers.		
	R	R	R	R	R	R	R	R	R	R	R	R	R		
Military Engineer-in-Chief . . . . .	...	...	...	..	..	...	..	..	...	...	...	...	...	1
Dalhi Province . . . . .	...	664	...	...	.	...	73,089	..	95,077	32,260	80,403	7,38,811	6,607	2
Viceregal Estates . . . . .	..	..	..	...	...	..	...	...	2,05,350	...	...	...	...	3
Independent Persian Gulf Division . . . . .	...	...	...	...	...	..	...	...	...	...	...	...	...	4
Simla Imperial Circle . . . . .	...	...	..	..	...	...	...	...	36,524	...	20,421	2,10,087	...	5
Baluchistan	1,631	...	...	..	22,424	..	...	...	23,809	...	...	...	58,012	6
North-West Frontier Province . . . . .	..	6,136	...	..	11,466	...	...	...	54,702	...	..	14,828	15,431	7
Madras	21,551	..	955	..	...	...	...	...	...	...	...	...	...	8
Bombay	45,061	...	1,56,652	106	...	..	...	...	(e) 11,083	...	...	(c) 1,406	..	9
Bengal (including Sikkim)	38,120	4,239	90,572	...	...	..	...	...	..	..	..	14,145	..	10
Andaman and Nicobar Islands . . . . .	..	..	...	...	...	...	..	...	...	...	...	..	...	11
Rajputana . . . . .	..	51	...	34	2,691	118	379	...	12,845	...	...	5,392	1,910	12
Punjab . . . . .	..	..	..	..	(f) 42	..	...	...	...	...	...	...	..	13
Burma	14,515	..	127	..	..	...	...	...	...	...	..	..	...	14
Bihar and Orissa	1,387	..	...	..	..	...	..	...	...	..	..	...	...	15
Central Provinces . . . . .	..	...	..	..	..	..	..	..	..	..	..	..	...	16
Central India . . . . .	..	..	..	..	300	1,902	27	..	8,520	..	...	19,895	...	17
Hyderabad . . . . .	..	...	...	..	...	..	..	...	11,113	..	...	2,218	...	18
Assam . . . . .	..	..	...	...	..	...	...	..	...	...	..	...	...	19
Cooch Bihar . . . . .	..	...	...	...	..	..	...	..	...	...	...	...	...	20
TOTAL	1,11,000	11,089	2,54,306	110	36,023	2,050	78,495	...	5,48,578	32,260	1,00,621	9,96,782	81,960		

CENTRAL REVENUES ON REPAIRS to CIVIL BUILDINGS during the year ended 31st March 1930.

Item No.	Audit.	Administration of Justice,	Jails and Convict Settlements.	Police	Ports and Pilotage.	Ecclesiastical.	Political.	Scientific Departments	Education.	Medical.	Public Health	Agriculture.	Industries.	Amy.	Currency.	Mint	Civil Works.	Stationery and Printing.	Miscellaneous Departments.	Loans on stock.	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	..	..	..	..	..	2,32,824	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,32,824
2	..	13,485	7,746	28,117	..	1,515	13,809	10,891	8,551	15,911	..	11,010	..	..	..	..	13,976	19,771	506	..	12,08,535
3	..	..	..	..	..	269	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,05,655
4	..	..	..	..	..	..	7,652	..	..	..	..	..	..	..	..	..	1,668	..	..	..	8,618
5	..	..	..	..	..	4,070	..	..	..	..	..	..	..	..	..	..	..	5,081	..	..	2,76,167
6	..	8,673	2,614	43,907	..	891	20,385	..	6,021	32,198	30,278	445	..	..	..	..	11,831	..	84,137	..	2,98,085
7	..	14,170	10,370	47,086	..	2,065	1,902	481	21,701	3,601	..	5,490	..	..	..	..	92,750	334	18,993	..	3,24,574
8	3,550	..	..	..	..	30,078	7,220	2,670	..	..	..	..	..	..	1,180	..	1,993	..	160	..	69,376
9	..	(a) 510	(c) 2,008	(d) 15,319	207	42,129	32,330	3,768	(b) 184	(g) 11,995	(d) 1,778	..	..	..	5,678	7,000	(e) 789	..	88	..	3,30,617
10	6,204	..	..	..	13,867	55,046	4,017	98,756	..	..	..	..	..	..	18,398	65,197	2,779	67,005	62,458	..	5,47,587
11	..	..	52,238	..	..	281	..	..	..	..	..	..	..	..	..	..	..	..	..	..	58,219
12	..	5,471	2,857	15,130	..	5,184	..	53	14,466	1,634	..	..	..	..	..	..	7,203	..	..	..	75,611
13	..	..	..	..	..	..	2,141	1,468	..	(f) 6	..	..	..	..	..	..	(i) 5,885	..	(j) 5,713	..	15,255
14	..	..	..	..	..	16,090	418	1,510	..	..	..	..	..	216	12,930	..	..	..	41	..	44,458
15	6,417	..	..	..	538	8,593	7,025	10,507	..	..	..	(a) 19,001	..	..	..	..	..	..	..	..	53,618
16	8,190	..	..	..	..	11,381	808	204	..	..	..	..	..	..	..	..	..	..	..	..	15,181
17	..	172	3,617	8,621	..	605	11,650	22	100	1,571	..	..	..	..	..	..	18,027	..	..	..	67,006
18	..	..	2,557	8,770	..	637	..	..	..	227	..	..	..	..	..	..	174	..	..	..	25,726
19	2,062	..	..	(b) 227	..	6,147	8,003	3,013	(b) 412	(b) 098	..	..	..	..	..	..	(d) 3,583	..	1,458	..	26,265
20	..	..	..	..	..	479	..	240	..	..	..	..	..	..	..	..	..	..	..	..	719
	21,543	42,814	87,337	1,68,988	14,442	4,21,843	1,17,827	1,33,084	52,719	67,871	32,057	80,066	..	216	33,764	72,497	1,60,128	92,194	1,32,540	..	39,78,118

(a) See note (a) to Account No. 66-B, page 437.

(b) See note (b) to Account No. 66-B, page 437.

(c) See note (c) to Account No. 66-B, page 437.

(d) See note (d) to Account No. 66-B, page 437.

(e) See note (e) to Account No. 66-B, page 437.

(f) See note (f) to Account No. 66-B, page 437.

(g) Includes expenditure relating to Western India States Agency and expenditure on Civil Hospital at Aden.

(h) See note (g) to Account No. 66-B, page 437.

H.—Civil Works (charged to Revenue.)

No 66D.—CLASSIFIED ACCOUNT OF EXPENDITURE FROM PROVINCIAL REVENUES ON Original Works—Buildings during the year ended 31st March 1930.

DEPARTMENTS.	GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.		GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB.		GOVERNMENT OF GUJARAT.		GOVERNMENT OF HYDRABAD AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BILAS.		GOVERNMENT OF ASSAM.		GOVERNMENT OF COORG.	SHAN STATES AND PLEASANT.	TOTAL.
	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.			
Land Revenue	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Excise . . . . .	...	1,151	...	6,407	...	46,950	...	...	1,10,449	...	12,686	...	...	58,088	...	6,836	...	1,04,441	...	...	2,45,341
Stamps	(b) 2,449	63,715	...	25,802	...	12,701	...	...	...	...	...	...	...	...	...	1,083	...	1,814	...	...	1,82,599
Forest	22	22,713	...	7,408	...	...	...	...	3,878	...	62,974	...	17,346	...	670	...	8,529	...	...	819	1,49,923
Registration . . . . .	...	1,77,779	...	207	...	39,425	...	...	...	...	...	...	...	1,25,170	...	...	10,209	...	...	...	3,53,445
General Administration—																					
Residences for Heads of Provinces	82,433	...	49,821	48,865	...	...	38,471	...	21,319	...	8,110	...	4,41,166	...	9,823	...	7,503	...	...	8,706	7,07,594
Residences for Members of Executive Councils . . . . .	...	...	...	...	...	...	...	...	...	...	284	...	12,541	...	...	...	...	...	...	...	18,706
Legislative Chambers and residences for Ministers and Members of the Legislative Councils . . . . .	...	14,252	...	378	...	47	...	...	19,108	...	453	...	50,755	...	...	186	2,921	...	...	...	96,380
Secretariat and Headquarters Establishments . . . . .	...	14,551	...	(b) 3,162	...	...	...	...	18,926	...	1,942	...	1,40,462	...	...	214	80,654	...	...	...	2,73,156
Commissioners and District Officers	(b) 1,811	9,97,250	...	(b) 1,50,921	...	...	...	...	3,24,293	...	(c) 2,07,343	...	4,88,101	...	...	11,048	...	1,08,661	...	202	19,968
Miscellaneous	(b) 12,889	49,410	...	...	...	...	...	...	...	...	...	...	...	...	...	12,001	...	...	820	...	2,23,920

Administration of Justice	1,082	6,77,278	...	87,538	...	1,05,538	...	23,852	...	5,727	10,90,984	...	1,19,306	...	2,715	33,814	1,72,055	...	780	908	22,82,985
	(b)	17,791	4,15,194	38,876	2,551	1,15,928	...	...	...	11,24,508	2,59,767	...	98,178	...	...	...	...	...	...	...	...
Jails and Convict Settlements	(b)	31,852	8,37,995	1,93,580	4,884	5,63,510	...	11,545	...	3,83,732	8,27,901	...	(c)	6,93,479	43,293	1,40,498	3,99,025	...	1,180	48,253	41,83,007
Police	...	...	...	...	...	8,517	...	...	...	...	3,158	...	...	...	...	...	...	...	...	...	11,575
Posts and Pictago	...	...	...	...	...	...	...	...	...	2,484	16,740	...	...	13,129	...	947	...	...	...	...	51,158
Scientific Departments	...	...	...	...	...	...	...	...	...	3,30,420	8,493	2,33,078	(c)	16,100	1,00,489	1,83,768	1,95,245	...	5,338	87,091	32,23,801
Education	(b)	4,057	7,13,318	50,293	4,380	4,63,871	...	91,577	...	6,50,860	9,514	8,29,319	(b)	1,054	17,781	36,891	5,86,750	...	3,184	45,017	40,06,053
Medical	(b)	16,903	11,45,948	1,83,437	2,734	4,69,893	...	47,333	...	17,088	908	18,155	...	31,682	...	995	2,287	...	...	1,33,035	3,95,784
Public Health	(b)	3,369	42,945	78,586	...	523	...	6,228	...	2,24,003	...	1,44,189	(b)	6,699	809	22,632	6,807	...	251	4,152	11,85,249
Agriculture	(b)	5,545	2,37,541	27,119	(b)	50,705	...	2,11,923	...	1,22,419	...	35,114	...	83,222	11,787	35,525	8,263	...	...	...	5,65,393
Industries	...	...	12,195	6,408	...	1,25,582	...	1,14,898	...	48,951	1,061	...	33,796	...	92	8,010	...	...	...	...	93,004
Stationery and Printing	...	...	3,533	1,172	...	366	...	520	...	...	...	...	...	...	...	...	...	...	...	...	...
Civil Works	(b)	1,50,072	2,65,878	1,43,882	(b)	5,890	...	36,379	...	7,55,426	2,808	5,08,668	(c)	8,751	2,448	15,781	1,42,368	...	7,696	20,945	22,26,696
Losses on stock	...	...	91,170	199	...	29,035	...	5,133	...	...	...	...	...	...	2	24,593	...	...	64	950	1,51,176
Miscellaneous Departments	...	...	2,682	7,535	...	5,908	...	4,294	...	1,248	...	10,854	...	1,591	65	—88	4,599	...	...	11	38,219
GRAND TOTAL	3,90,905	52,04,073	49,824	11,88,618	38,471	6,82,929	21,319	40,88,965	25,480	13,57,385	21,60,407	19,22,903	(d)	2,21,945	6,80,995	18,03,586	...	27,184	3,73,674	2,50,59,409	...
	55,34,978	...	12,88,440	...	7,21,00	...	41,08,288	81,05,705	40,83,370	...	...	...	9,02,940	...	18,03,586	...	...	...	...	...	...

(a) See paragraph 5 of the Explanatory Notes, page 48.
 (b) Includes expenditure on Roadways, Bridges, and other works, which is reserved.
 (c) Includes expenditure on Miscellaneous Works.
 (d) Includes expenditure on Suspended Transferred Subject classified as "Reserved A".

H. Civil Works (charged to Revenue).

Administration of Justice	...	88,912	...	1,31,625	...	12,50,865	...	1,728	...	61,817	71,802	...	65,124	...	9,583	21,966	9,065	...	209	2,883	7,10,072
Jails and Convict Settlements	(b) 609	45,980	...	48,493	(b) 2,512	2,52,570	...	...	...	1,04,331	88,497	...	(c) 72,163	...	8,028	84,498	30,155	...	400	8,378	6,84,506
Police	(b) 3,414	96,114	...	8,74,451	(b) 8,463	4,04,906	...	...	...	54,275	(c) 2,79,522	...	(c) 1,68,669	...	54,625	1,08,410	68,786	...	1,927	8,858	16,62,800
Ports and Pilotage	...	...	...	...	...	3,068	...	...	...	...	(c) 4,521	...	2,051	...	...	...	...	...	...	...	9,640
Religious	...	...	...	...	...	...	...	...	...	...	...	...	...	...	(c) 11,974	...	...	...	...	...	1,985
Scientific Departments	...	12,089	...	568	...	...	...	2,285	...	4,350	302	...	...	...	1,858	73	724	...	...	...	22,178
Education	...	92,744	...	1,24,231	(b) 27,682	3,21,714	...	1,440	...	2,42,306	(c) 1,441	66,176	(c) 5,417	1,40,981	29,978	60,461	98,386	...	2,605	1,144	12,19,073
Medical	(b) 311	2,92,734	...	2,35,233	(b) 4,308	8,40,500	...	...	...	1,99,154	(b) 2,636	4,97,677	(c) 4,563	89,021	7,253	20,684	36,562	...	4,801	5,401	15,17,001
Public Health	(b) 10	11,357	...	45,227	...	6,063	...	...	...	33,131	(b) 1,744	14,936	...	7,092	...	125	9,145	...	...	24,250	1,83,695
Agriculture	...	47,414	...	89,075	(b) 238	61,469	...	...	...	71,593	(b) 11	81,652	(b) 738	20,352	5,739	22,438	5,554	...	57	...	2,49,681
Industries	...	1,510	...	...	(b) 68	23,545	...	...	...	34,492	...	3,240	...	16,631	812	3,726	2,343	...	...	...	16,771
Stationery and Printing	...	10,696	...	13,862	...	21,853	...	4,028	...	10,699	5,982	...	21,019	...	402	1,877	1,571	...	...	...	89,319
Civil Works	(b) 9,519	2,82,904	...	2,51,957	(b) 6,550	49,819	...	41,591	...	1,57,268	(b) 900	1,41,114	(c) 5,879	18,075	6,600	18,176	10,184	...	10,100	5,938	10,17,547
Miscellaneous Departments	...	6,920	...	40,704	(b) 1,299	52,201	...	18,213	...	12,378	(c) 1,471	1,36,904	181	3,100	670	3,562	1,900	...	...	1,771	2,50,311
Losses on stores	...	...	...	...	(b) 186	179	...	...	...	...	...	...	...	...	...	...	...	...	...	...	365
GRAND TOTAL	2,87,827	11,83,341	2,33,926	16,45,488	3,73,687	22,20,175	1,18,312	1,51,885	80,982	12,26,255	7,42,400	7,11,405	7,01,757	3,53,116	2,85,915	5,31,916	4,97,637	...	23,150	70,349	1,13,74,128
	14,41,108	...	18,79,764	...	25,99,862	...	3,03,197	...	13,07,287	...	14,86,865	...	10,56,873	...	7,07,831	...	4,37,632	...	...	...	...

(a) See paragraph 6 of the Explanatory Note, page 428.
 (b) Relates to expenditure in backward tracts, which is reserved.
 (c) Includes expenditure in backward tracts, which is reserved.
 (d) See note (d) on page 441.
 (e) Represents maintenance charges on scattered graves which the Local Government has decided to meet from Provident fund.

XXXI and 42—Bombay Development Scheme.

These heads have been opened from the year 1927-28 to record the revenue receipts and working expenses of the various sub-schemes of the Bombay Development Scheme as and when they are completely developed and regular revenue accounts are opened for them.

No. 66-G.—ACCOUNT OF REVENUE RECEIPTS FROM BOMBAY DEVELOPMENT SCHEME
during and to end of the year 1929-30.

Head of Account.	Receipts during 1929-30.	Receipts to end of 1929-30.
	R	R
INDUSTRIAL HOUSING SCHEME.		
Cotton Cess	17,43,359	1,33,72,386
Chawl Rents	5,41,403	30,82,229
Miscellaneous	3,309	38,199
	22,88,071	1,64,92,814
AMBARNATH WATER SUPPLY SCHEME.		
Sale of Water	52,887	1,65,447
Miscellaneous	899	4,606
Deduct—Refunds . . . . .	...	163
	53,786	1,69,950
AMBARNATH ELECTRIC SUPPLY SCHEME.		
Sale of Electricity	42,589	2,13,416
Miscellaneous . . . . .	...	2,685
	42,589	2,16,101
SUBURBAN SCHEMES AND GENERAL SCHEMES.		
Cotton Cess	4,00,000	36,66,667
Rent from properties	69,719	26,97,637
Sale of Water	3,60,703	
Miscellaneous	34,982	
	8,74,404	63,64,304
Total Revenue Receipts from Bombay Development Scheme.	32,58,850	(a) 2,32,43,169

(a) Includes receipts amounting to Rs 1,64,18,536 of genuine revenue nature originally accounted for under the Capital receipt head "XVII—Bombay Development Scheme" to end of the year 1928-29.

No. 66-H.—ACCOUNT OF EXPENDITURE FROM REVENUE ON THE BOMBAY DEVELOPMENT SCHEME during and to the end of the year 1929-30.

Head of Account.	PROVINCIAL RESERVE.	
	Expenditure during 1929-30.	Expenditure to end of 1930-30
INDUSTRIAL HOUSING SCHEME.		
	R	R
Original works	10,891	18,621
Repairs	2,16,201	6,27,255
Establishment	1,29,754	3,80,098
Tools and Plant	895	4,111
Suspense	—201	1
General Charges	7,988	39,890
Interest on Capital	20,07,150	62,20,986
Total	23,72,678	72,90,992
Deduct—Cost of Audit charged to Central Government	2,056	7,771
Total	23,70,622	72,83,221
AMBARNATH WATER SUPPLY SCHEME.		
Original Works	551	551
Repairs	37,425	56,450
Establishment	18,109	24,634
Tools and Plant	578	138
Interest on Capital	2,93,607	5,97,993
Total	3,50,270	6,79,766
AMBARNATH ELECTRIC SUPPLY SCHEMES.		
Original Works	—	4
Repairs	19,797	51,485
Establishment	10,256	21,347
Tools and Plant	801	68
Interest on Capital	64,066	1,30,594
Total	94,920	2,03,498
Total Revenue Expenditure on the Bombay Development Scheme	23,15,812	81,66,485

H.—Civil Works (charged to Revenue).

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1929-30.

Section EH.—Capital outlay on Civil Works and Miscellaneous Public Improvements.

Expenditure { Charged to Revenue Rs. 15,89,470.
 { Not charged to Revenue Rs. 2,65,26,819.

MAJOR HEAD.	Number of Account.	Detail of Accounts.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Receipts.	Expenditure.
Initial Expenditure on New Capital at Delhi.	67	Initial Expenditure on New Capital at Delhi—	451	R	R	R
		Detailed Account of Works Expenditure—				72,72,239
	67A	Other Buildings	452	80,02,327		
	67B	Communications	452	44,290		
	67C	Miscellaneous Public Improvements	452	58,115		
	67D	Sanitation	453	1,94,776		
	67E	Miscellaneous	453	49,280		
Capital outlay on Hydro-Electric Schemes	67F	Maintenance during construction	453	4,24,511		
and Development Scheme.	67G	Expenditure	455	...		56,84,189
Civil Works	68	Expenditure	459			—1,77,069
(Not charged to Revenue).	69	Expenditure	461			1,37,47,490
		TOTAL				2,65,26,819
Civil Works	69	Expenditure	461			15,89,470
(Charged to Revenue)						

The capital major heads included in this section are:—

Not charged to Revenue.

- (1) 57—Initial Expenditure on New Capital at Delhi.
- (2) 58—Capital outlay on Hydro-Electric Schemes.
- (3) 59—Bombay Development Scheme.
- (4) 60—Civil Works not charged to Revenue.

Charged to Revenue.

- (5) 41-A.—Capital expenditure on Civil Works met out of Extraordinary Receipts. (Punjab).
- (6) 41-B.—Capital outlay on Hydro-Electric Schemes met from Revenue. (Punjab).

Of these, (1) is Central and (2) to (6) are Provincial.

2 The expenditure falling under the first group relates to special capital projects of buildings, communications or allied works of lasting public utility undertaken by the Central or Provincial Governments from resources outside the Revenue Account. The essential conditions precedent to the opening of a capital major head outside the revenue account are that the expenditure must be of a capital nature under the ordinary principles of accounting, subject in the case of Local Governments to the proviso that projects so financed must be projects for which money might be borrowed under the Local Government (Borrowing) Rules.

3. In the Punjab, where a large amount of extraordinary revenue receipts has accrued, the Local Government have decided to meet a portion of the capital expenditure recorded under the head "60—Civil Works not charged to Revenue" from those receipts, the amount being transferred to the head "41-A" within the Revenue Section of the accounts. Similarly it is intended on occasions to transfer a portion of the amount recorded under the head "58—Capital outlay on Hydro-Electric Schemes" to the head "41-B." though no such transfer was actually made in the accounts for 1928-29 or 1929-30.

57.—Initial expenditure on New Capital at Delhi.

This head was opened in the accounts for 1912-13 for the record of capital expenditure directly incurred on the construction and equipment of the permanent Capital at Delhi. The initial expenditure incurred in 1912 and 1913 and the recurring charges of subsequent years in connection with the provision of temporary accommodation for the Government of India at Delhi pending the construction of the New Capital have been charged within the Revenue Account under "Civil Works". In the same way, charges incurred in administrative and commercial departments in connection with the foundation of the New Capital are treated as departmental expenditure chargeable to the departments concerned. Thus, the expenditure on land and buildings required for the New Cantonment at Delhi and any corresponding receipts, appear under the Military heads concerned. A portion of the capital expenditure involved in the rearrangement of the Railway System adjoining the New City has been treated as capital outlay on railways. As the project is nearing completion, all maintenance charges in connection with completed sections of the project Estimate are now being debited to "41—Civil works".

The various items of expenditure, initial and recurring, falling under different major heads, as well as any receipts which form a direct set-off against that expenditure, are brought together in a *pro forma* account which is maintained to work out the net cost on account of the change of Capital.

No. 67.- ACCOUNT of INITIAL EXPENDITURE on NEW CAPITAL at DELHI during and to end of the year 1929-30.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
A.—Salaries and Allowances—(x)	R	R
(a) Preliminary Investigation—		
(i) Gazetted Officers . . . . .	...	2,03,579
(ii) Non-Gazetted Officers . . . . .	...	14,276
(b) Public Works and Electrical Officers employed on the Project—		
(i) Gazetted Officers	6,18,573	1,15,19,818
(ii) Non-Gazetted Officers	8,88,566	95,12,806
(c) Miscellaneous Officers (including all others) employed on the Project—		
(i) Gazetted Officers	15,754	6,06,227
(ii) Non-Gazetted Officers	45,186	6,15,985
B.—Travelling Allowances of Officers and Establishment—(x)		
(a) Preliminary Investigation—		
(i) Gazetted Officers . . . . .	...	23,161
(ii) Non-Gazetted Officers . . . . .	...	1,954
(b) Public Works and Electrical Officers employed on the Project—		
(i) Gazetted Officers	47,421	9,77,341
(ii) Non-Gazetted Officers	43,977	6,12,220
(c) Miscellaneous Officers (including all others) employed on the Project—		
(i) Gazetted Officers	2,487	77,918
(ii) Non-Gazetted Officers	4,782	60,141
C.—Supplies, Services and Contingencies—(x)		
(a) Preliminary Investigation . . . . .	...	50,624
(b) Public Works and Electrical Officers employed on the Project	71,472	8,89,117
(c) Miscellaneous Officers	1,658	49,890
TOTAL A., B. & C.	17,39,876	2,52,14,557
<i>Deduct—Credits from other Heads of Account</i>	6,72,855	68,83,822
NET TOTAL A., B. & C.	10,67,021	1,83,30,735
D.—Works Expenditure—		
(i) Buildings—		
(a) Government House	23,05,399	1,70,56,017
(b) Secretariats	2,39,379	1,84,86,312
(c) Other Buildings (Account No. 67A)	30,02,327	2,60,25,864
(d) Legislative Chambers	5,31,356	88,02,247
(ii) Communications (Account No. 67 B)	44,290	90,18,451
(iii) Miscellaneous Public Improvements (Account No. 67 C)	58,115	21,49,425
(iv) Electric Light and Power	3,87,171	68,85,551
(v) Irrigation	20,680	41,48,180
(vi) Sanitation, including Storm Water Drains, Sewerage and Sewage disposal, Water supply and Conservancy. (Account No. 67 D)	1,94,776	1,16,23,201
(vii) Tools and Plant (y)	49,392	94,68,639
(viii) Stock and Suspense	43,768	25,56,874
(ix) Miscellaneous, including surveys, camps and general preliminary expenditure connected with works (Account No. 67 E)	49,280	91,87,818
(x) Maintenance during construction (Account No. 67 F)	4,24,511	91,89,781
Railway Diversion . . . . .	...	13,78,608
E.—Acquisition of Land taken up for the Project	1,689	34,17,022
F.—Other Miscellaneous Expenditure . . . . .	...	6,295
<i>Deduct—Receipts on Capital Account</i>	10,96,915	93,17,015
GRAND TOTAL	(x) 72,72,239	14,15,63,005

(x) Vide Account No. 60, page 606.

(y) " " " 81, " 608.

(z) Includes Rs. 5,04,187 on account of Expenditure in England and Rs. 4,213 on account of loss by Exchange.

HH.—Capital outlay on Civil Works, etc.

No. 67A.—DETAILED ACCOUNT of WORKS EXPENDITURE—D(i) (c) OTHER BUILDINGS
during and to end of the year 1929-30.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Central Buildings—		
(i) Viceroy's Court	1,68,378	15,45,441
(ii) Great Place	34,770	7,85,876
(iii) Central Vista	1,545	5,40,050
(iv) Furniture and Fittings	7,00,264	23,09,709
B.—Other Government Offices	22,271	9,12,568
C.—Residential Buildings	11,62,067	1,67,02,298
D.—Medical Buildings	1,63,311	2,68,100
E.—Police Buildings	11	2,19,357
F.—Fire Stations	18,905	32,024
G.—Miscellaneous Civil Buildings	15	2,56,720
H.—Military Buildings	77,632	9,65,453
I.—Other Buildings	6,45,153	14,50,854
Total D(i) (c) Other Buildings	50,02,327	2,60,25,864

No. 67B.—DETAILED ACCOUNT of WORKS EXPENDITURE—D(ii) COMMUNICATIONS
during and to end of the year 1929-30.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Constructing Avenues	80	70,418
B.—Arteries	—13,782	19,26,992
C.—Miscellaneous Roads	57,768	1,91,342
D.—Service Roads (Permanent)	220	3,66,774
E.—Roads on Ridge . . . . .	...	89,688
F.—Dust-proof treatment . . . . .	...	12,834
G.—Through Communications . . . . .	...	3,51,493
Total D (ii) Communications	44,290	36,19,451

No. 67C.—DETAILED ACCOUNT of WORKS EXPENDITURE—D(iii) Miscellaneous Public
Improvements during and to end of the year 1929-30.

HEADS OF ACCOUNT.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Parks and Gardens	24,523	11,71,632
B.—Recreation Parks	15,762	3,67,524
C.—Palings	14,367	3,42,631
D.—Road Circuses	6,286	1,39,550
E.—Indrapat Reservoir	—2,523	1,23,028
Total D (iii) Miscellaneous Public Improvements	58,115	21,49,425

No. 67D.—DETAILED ACCOUNT of WORKS EXPENDITURE—D (vi) Sanitation during and to end of the year 1929-30.

Hheads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Storm water drains	76,921	23,17,416
(ii) Sewerage and Sewage disposal	68,074	35,61,759
(iii) Water supply	39,576	44,67,172
(v) Conservancy	10,203	7,76,834
Total Sanitation .	1,94,770	1,16,23,201

No. 67E.—DETAILED ACCOUNT of WORKS EXPENDITURE—D(ix) Miscellaneous during and to end of the year 1929-30.

Hheads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
A.—Survey and Preliminary Expenditure	1,714	1,23,098
B.—Preparation of site	33,541	37,87,972
C.—Experiments and models	2,062	1,79,283
D.—Service Roads (Temporary) . . . . .	...	5,98,569
E.—Water Supply and other General Services	—3,788	17,15,270
F.—Medical and Sanitary	2,246	2,62,239
G.—Miscellaneous	13,503	24,71,387
Total Miscellaneous .	49,280	91,37,818

No. 67F.—DETAILED ACCOUNT of WORKS EXPENDITURE—D (x) Maintenance during Construction during and to end of the year 1929-30.

Hheads of Account.	Expenditure during the year.	Expenditure to end of the year.
	R	R
(i) Maintenance of buildings	1,98,323	20,35,776
(ii) Maintenance of roads	—139	11,92,056
(iii) Maintenance of parks and gardens, etc.	61,778	21,10,366
(iv) Irrigation and domestic water supply	291	11,80,900
(v) Conservancy and sanitation	1,53,729	11,01,275
(vi) Hospitals and dispensaries	15,690	1,85,090
(vii) Renewal of coolie camps . . . . .	...	10,810
(viii) Renewing hospitals and dispensaries for coolies . . . . .	...	3,146
(ix) Storm water drains	—161	1,13,979
(x) Entertainment of chowkidars for general purposes	358	1,04,479
(xi) Running expenses of electric power plant for general purposes	5,528	5,44,931
(xii) Running expenses of Imperial Delhi Railway for general purposes	— 15,707	3,14,455
(xiii) Tractors and lorries . . . . .	...	76,921
(xiv) Miscellaneous and general	4,921	2,66,097
Total D(x) Maintenance during construction .	4,24,511	91,89,781

HH.—Capital outlay on Civil Works, etc.

58.—Capital outlay on Hydro-Electric Schemes.

This head records the capital expenditure on Hydro-Electric schemes undertaken by the Governments of Madras and the Punjab. In the Punjab, the interest charge during construction of the Uhl River Project is charged to the capital account of the work.

Two new major heads, designated "XXXA Hydro-Electric Schemes" and "41-C.—Interest on Capital outlay on Hydro-Electric Schemes", have been opened in Section H of the accounts for the record of revenue and interest charges of projects which have begun to earn revenue. The first head has not been operated upon in the accounts for 1929-30

. 67-G.—ACCOUNT of CAPITAL OUTLAY on HYDRO-ELECTRIC SCHEMES NOT CHARGED to REVENUE during and to end of the year 1929-30.

	Expenditure during the year.			Expenditure to end of the year.
	Reserved.	Transferred	Total.	
	Rs.	Rs.	Rs.	Rs.
Government of Madras.				
Morgan Scheme—				
Works	7,83,873	...	7,83,873	10,80,936
Establishment	73,102	...	73,102	89,523
Suspense	72,460	...	72,460	1,26,925
Deduct—Receipts and Recoveries on Capital Account	27,576	..	27,576	29,706
Total	(a) 9,01,859	..	9,01,859	12,67,679
Government of Punjab.				
1 River Hydro Electric Project—				
Production . . . . .	...	21,07,805	21,07,805	84,76,601
Transmission . . . . .	...	72,859	72,859	1,09,347
Other charges . . . . .	...	31,198	31,198	6,11,154
Total . . . . .	...	22,11,862	22,11,862	92,57,162
Establishment and Contingencies . . . . .	...	9,50,671	9,50,671	37,17,701
Interest on Capital Outlay . . . . .	...	6,28,012	6,28,012	14,81,601
Suspense . . . . .	...	1,55,674	1,55,674	9,05,038
Deduct—Receipts and Recoveries on Capital Account . . . . .	...	—4,932	—4,932	71,095
Total . . . . .	...	(b) 39,51,151	39,51,151	1,52,90,407
Jallpur Electrification Project—				
Works . . . . .	...	(c) 1,83,337	1,83,337	2,07,469
Establishment . . . . .	...	22,839	22,839	38,784
Total . . . . .	...	2,06,176	2,06,176	2,06,253
Amritsar Electrification Project—				
Works . . . . .	...	5,67,391	5,67,391	5,67,391
Establishment . . . . .	...	57,612	57,612	57,612
Total . . . . .	...	6,25,003	6,25,003	6,25,003
TOTAL GOVERNMENT OF PUNJAB . . . . .	.	47,82,330	47,82,330	1,62,21,663
TOTAL EXPENDITURE NOT CHARGED TO REVENUE	9,01,859	47,82,330	56,84,189	1,74,89,242

(a) Includes Rs. 1,70,267 and Rs. 1,337, respectively on account of Expenditure in England and Exchange thereon.

(b) Includes Rs. 5,39,504 and Rs. 4,494 respectively, on account of Expenditure in England and Exchange thereon.

(c) Includes a credit of Rs. 17,010 on account of depreciation.

HH.—Capital outlay on Civil Works, etc.

58.—Bombay Development Scheme.

The expenditure head '59-Bombay Development Scheme' and the corresponding receipt head 'XLII-Bombay Development Scheme' were opened in the accounts for 1920-21 for the record of the transactions in connection with the large programme of development and reclamation work undertaken by the Government of Bombay for the housing of the industrial population in Bombay. The Scheme is being financed from a special loan raised for the purpose by the Local Government and from advances from the Provincial Loans Fund, supplemented by 4/7ths of the gross revenue derived from a Town Duty on raw cotton imported into the city of Bombay by sea or land from any part of India at the rate of one rupee for every bale weighing approximately $3\frac{1}{2}$ cwt.

2. The expenditure on the various projects forming integral parts of the Bombay Development Scheme is set forth in Account No. 68. As no Revenue Account has been opened for the Scheme as a whole, *pro forma* adjustments for interest on capital and cost of audit are being made in the accounts of the various sub-schemes concerned. Separate Revenue Accounts have been opened for a few sub-schemes and appear as Accounts Nos. 66-G. and 66-H. in Section H.

3. The receipts hitherto credited to the Capital receipt head 'XLII—Bombay Development Scheme' consisted mainly of (i) the proceeds of the cotton cess mentioned in para. 1 above and (ii) receipts from sale of land under control of the project. Of these, the former which are essentially of a revenue nature are now credited to the revenue head 'XXXI—Bombay, Development Scheme', while the latter are taken in reduction of the capital expenditure under '59—Bombay Development Scheme'. The head 'XLII—Bombay Development Scheme' has accordingly been abolished from 1929-30 and the receipts, credited to this head to end of 1928-29 have been transferred to the account of capital expenditure except to the extent of Rs. 1,64,18,586, a sum that represents the amount of receipts of a revenue character which have been omitted from the capital account.

4. The Development Department as a separate entity has been abolished with effect from the 1st March 1930. The necessary changes in accounting procedure are under consideration.

NO. 68—ACCOUNT of CAPITAL EXPENDITURE on the BOMBAY DEVELOPMENT SCHEME during and to end of the year 1929-30.

Heads of Account.	Expenditure during the year.	Expenditure to end of the year (a).
A.—WORKS AND ACQUISITIONS.	Rs	Rs
<i>Reclamation Schemes.</i>		
B. 1 Back Bay Reclamation	58,85,850	8,02,73,626
B. 4 East Colaba Reclamation	47,050	9,85,941
	59,32,880	8,12,09,567
<i>Industrial Housing Schemes</i>		
B. 2 Housing, Naigaum	—143	67,86,157
B. 3 Do. DeLisle Road	264	68,76,086
B. 5 Do. Worli	17,928	1,78,52,623
B. 10 Do. Raoli . . . . .	...	891
B. 11 Do. Sewri	—187	15,08,371
Add—Interest charges (b) . . . . .	...	85,82,034
	17,862	4,16,06,112
<i>Other Bombay Schemes.</i>		
B. 6 Clare Road (c) . . . . .	...	33,794
B. 7 Hornby Road Section	70,593	12,88,523
B. 8 Murzban Road (c) . . . . .	...	39,543
B. 9 Dadar Distillery	40,280	9,78,796
	1,10,873	23,40,656
<i>Suburban Schemes.</i>		
S. 1 Kurla-Kirol	83,350	14,90,885
S. 2 Trombay North East	1,11,533	18,66,697
S. 3 Do. North West	1,23,178	19,53,748
S. 4 Do. West	17	262
S. 5 Malvani . . . . .	...	...
S. 6 Danda	28,131	6,48,156
S. 7 Khar Model Suburb	1,47,108	30,45,171
S. 8 Bandra Chapel Road	2,459	2,15,088
S. 9 Ghatkopar . . . . .	...	...
S. 10 Aerodrome near Gilbert Hill	99,786	17,43,683
Carried over	5,95,562	1,09,63,670
	60,61,615	12,51,56,335

(a) Includes *pro forma* adjustments of interest charges on capital expenditure on the various sub-schemes.

(b) Interest charges have not been worked out separately for these sub-schemes. From 1927-28, the charges are being recorded in the Revenue Section under the Major head '42—Bombay Development Scheme'.

(c) These schemes have been transferred to the Public Works Department. The figures in column "Expenditure to end of the year" represent interest and audit charges debited *pro forma* to these schemes.

No. 68—ACCOUNT of CAPITAL EXPENDITURE on the BOMBAY DEVELOPMENT SCHEME during and to end of the year 1929-30—*concl'd.*

Heads of Account.	Expenditure during the year.	Expenditure to end of the year.
	₹	₹
Brought forward	60,61,615	12,51,56,335
<i>Suburban Schemes—contd.</i>	5,95,562	1,09,63,670
S. 11 Rann of Juhu . . . . .	...	18,808
S. 12 Suburban Trunk Road	99,178	21,95,652
S. 13 Salsette Main Drainage	3,158	53,160
S. 15 Ambernath	99,125	18,39,655
S. 16 Shabar	44,948	6,17,019
S. 17 Central Salsette Railway	4,09,073	82,84,743
S. 18 Kiroi North	33,705	5,67,017
S. 19 Salsette Water Supply	2,94,870	23,70,214
S. 20 Khapoli Water Supply . . . . .	...	2,67,640
S. 21 Ambernath Water Supply	—1,284	46,27,437
S. 22 Kurla Trombay Railway	31,200	6,02,066
S. 23 Ambernath Electric Supply	—65	10,32,951
S. 24 Willingdon Park	—152	5,341
	16,09,318	3,34,45,378
<i>General Schemes.</i>		
G. 1 Quarters and Offices in Bombay and Salsette	12,806	20,00,171
G. 2 Miscellaneous Works	410	44,736
Add—Interest charges (b)	1,25,012	13,64,357
	1,38,258	34,09,264
	78,09,191	16,20,10,977
Deduct—Receipts on Capital account	19,35,747	76,07,551
TOTAL A—WORKS AND ACQUISITIONS	58,73,444	15,44,03,426
B. Establishment (c)	5,02,080	1,25,40,461
C. Tools and Plant	—16,142	35,62,421
D. Grants and Advances	—2,45,204	1,59,166
E. Suspense	4,397	3,68,006
GRAND TOTAL	61,18,575	17,10,33,480
Deduct—Interest met from Ordinary Revenues	62,53,445	5,17,67,850
Deduct—Cost of Audit charged to “23—Audit, Central”	42,229	5,15,920
Net Total	(a)—1,77,099	11,87,49,710

(a) Includes Rs. 37,982 on account of expenditure in England and Rs. 372 on account of Exchange.

(b) Interest charges have not been worked out separately for these sub-schemes.

(c) Includes cost of audit brought to account *pro forma*.

(d) Includes receipts amounting to Rs 10,48,974 of genuine capital nature originally credited under the Capital receipt head 'XLII' since transferred to this head without financial adjustment, *vide* paragraph 3 of the explanatory note, Page 457.

HH.—Capital outlay on Civil Works, etc.

3M2

60.—Civil Works not charged to Revenue.

This account sets forth the expenditure on the various capital projects falling under the general heading of buildings and communications, undertaken by Provincial Governments as a result of the borrowing powers conferred on them under the Reforms Scheme. The outlay on Civil Works treated as a charge against Revenue is brought to account under Section H'.

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No. 69.—ACCOUNT of EXPENDITURE on CIVIL WORKS NOT CHARGED TO REVENUE during and to end of the year 1929-30.

	PROVINCIAL GOVERNMENTS.									TOTAL.
	Government of Madras.		Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Panjab.	Government of Central Provinces.	Government of Assam.	Shan States Federation.	
	Reserved.	Transferred.	Transferred.	Transferred.	Transferred.	Transferred.	Transferred.	Reserved.		
	R	R	R	R	R	R				R
Buildings—										
Forest	8,488	...	...	...	8,488
General Administration:										
Legislative bodies	18,564	9,08,909	...	...	...	...	...	9,22,473
Commissioners and District officers	—3,417	...	1,82,461	45,469	...	...	...	1,74,513
Administration of Justice	1,79,600	...	55,046	...	...	...	...	2,34,646
Jails and Convict Settlements	—10	1,64,006	...	...	—4,035	...	...	...	1,59,961
Police	90,287	5,99,285	...	...	...	...	6,89,572
Education	21,64,260	...	...	...	...	...	...	21,64,260
Medical	58,682	4,16,789	...	...	1,33,151	...	...	...	6,08,622
Agriculture	29,398	...	...	...	29,398
Civil Works	69,829	...	...	...	69,829
Miscellaneous Departments	49,842	...	...	...	...	...	...	49,842
Total Civil Works—Buildings	..	58,672	29,89,644	9,94,198	7,86,792	2,82,500	...	..	...	51,11,604
Communications	2,116	6,35,636	14,61,039	17,70,514	11,02,490	5,11,497	2,25,810	4,72,395	61,71,497
Establishment (Account No. 80)	14,330	7,93,867	85,109	5,55,387	2,06,965	1,25,457	40,460	59,906	18,51,481
Tools and Plant (Account No. 81)	230	67,157	2,120	44,930	15,489	17,182	6,417	5,205	1,48,746
Suspense	—1,624	—80,448	—17,754	...	...	...	—79,823
Total Expenditure during the year 1929-30	75,378	44,16,804	(a) 25,80,840	30,97,175	15,89,470	6,54,136	2,72,687	5,67,506	1,32,03,496
Add—Repayment of Capital Expenditure charged to ordinary Revenue	21,33,464	...	...	...	...	21,33,464
Deduct—Amount financed from Extraordinary receipts	15,89,470	...	...	...	15,89,470
Net Expenditure not charged to Revenue	75,378	44,16,804	25,80,840	52,80,639	...	6,54,136	2,72,687	5,67,506	1,37,47,480
Expenditure to end of 1929-1930.										
Charged to Revenue	47,23,083	...	...	...	47,23,083
Not charged to Revenue	5,068	53,07,278	4,23,12,084	57,03,204	2,83,79,656	1,21,37,874	6,54,136	2,72,687	5,67,506	9,53,18,938
	53,12,341									

(a) Includes Rs. 1,623 on account of Expenditure in England and Rs. 11 on account of loss by Exchange.

(b) Includes Rs. 138 on account of Expenditure in England and Rs. 1 on account of loss by Exchange.

HH.—Capital outlay on Civil Works, etc.

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,
1929-30.

Sections J. and JJ.—Miscellaneous.

Revenue, Rs. 3,70,27,392

Expenditure, } Charged to Revenue, Rs. 11,67,40,896.
Not charged to Revenue, Rs. 94,82,587.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL	
					Revenue.	Expenditure.
				R	R	R
Line—						
Famine Relief	70	Expenditure	467	...	...	48,93,056
Transfer from Famine Relief Fund	87	Receipts and Expenditure	634	...	87,48,841	10,35,155
itorial and Political ensions	71	Expenditure	473	...	...	31,99,092
annuation Allowances and Pensions	72	Receipts—Central	477	...	20,76,812	...
"	72A	Ditto Provincial	478	...	42,19,896	...
"	72B	Expenditure—Central	481	...	...	2,65,93,443
"	72C	Ditto Provincial	483	...	...	4,10,85,208
ionery and Printing	73	Receipts—Central and Provincial	487	...	65,27,773	...
"	73A	Expenditure—Central	489	...	...	54,81,678
"	73B	Ditto Provincial	491	...	...	1,18,77,842
"	73C	Details of charges under Printing Establishments	493	1,04,28,923	...	...
"	73D	Statement showing the Value of Stationery Stores supplied to the various Departments.	495	89,22,229	...	...
"	73E	Statement showing the Value of Stationery Stores in Stock at the commencement and at the end of the year	496	27,48,434	...	...
"	73F	Statement showing the Value of Printing Work, etc., supplied to the various Departments	499	1,50,96,234	...	...
ellaneous	74	Receipts—Central	503	...	35,24,388	...
"	74A	Ditto Provincial	505	...	1,19,29,782	...
"	74B	Expenditure—Central	507	...	...	88,70,241
"	74C	Ditto Provincial	509	...	...	95,60,244
		TOTAL			3,70,27,392	11,25,95,959
		Capital Outlay charged to Revenue.				
ments of commuted ue of pensions	72D	Central	484	...	...	4,19,659
"	72D	Provincial	484	..	...	37,25,278
		Total . . . . .			...	41,44,937
		Capital Outlay not charged to Revenue.				
r Provincial Works t charged to Revenue	74D	Provincial	510	...	...	28,144
ments of Commuted ue of Pensions	72D	Central	484	...	...	38,08,683
"	"	Provincial	484	...	...	56,45,760
bay Land Scheme	74E	Central	512	...	...	...
		TOTAL . . . . .			...	94,82,587

J. and JJ.—Miscellaneous.

Section J.—Miscellaneous.

The section covers all miscellaneous receipts and charges in the Civil Department, which are not directly attributable to any regularly constituted Department of Government. Prior to 1921-22, these transactions were grouped under "Section E—Miscellaneous Civil charges". The section as now constituted includes charges under Famine Relief, but excludes Exchange which is distributed over the different sections concerned.

Section J J.—Miscellaneous.

This section includes the capital major heads "60A—Other Provincial Works not charged to Revenue", "60 B—Payments of commuted value of Pensions" and "60 C—Capital outlay on Bombay Land Scheme". The last named was provisionally opened in the accounts for 1927-28.

43—Famine.

In consequence of the changes in the constitution of the old Famine Insurance Fund, the nomenclature of this group head has been changed from "43—Famine Relief and Insurance" to "43—Famine". Under this general heading are grouped two expenditure heads of account.

A.—Famine Relief.

B.—Transfers to Famine Relief Fund.

The transactions under these heads, together with those under the receipt head "Transfers from Famine Relief Fund", are exhibited in Accounts Nos. 70 and 87.

2. The Origin of the appropriation to Famine Relief and Insurance.

The appropriation to Famine Relief and Insurance dates back to 1878-79. In 1876 and 1877 the Government of India, reviewing the effect upon their finances of the heavy famine expenditure of several preceding seasons, found that this expenditure had in reality been met from loan funds, the ordinary revenue of the country just sufficing to meet its ordinary expenses. This state of affairs was recognised as unsatisfactory. Famine was an ordinary incident of Indian administration and should be met from current revenues. Government accordingly decided that it was desirable so to increase the revenues of India as to leave a margin from which famine charges might be met.

A careful calculation of past expenditure showed that the average annual charge on account of famine relief had amounted to about 150 lakhs of rupees, and it was therefore decided to increase the annual revenues by this sum. This amount was raised by means of a famine cess (since abolished) levied upon land, and a license tax (subsequently merged in the general Income Tax) imposed upon persons following particular trades. These taxes were imposed in 1878-79, and it was expected that their imposition would swell the surplus of the year by 150 lakhs. No provision for the expenditure of this sum was made in the estimates. It was intended to hold it in the cash balances until it could conveniently be used in paying off debt. It was not until 1881-82 that a new head "Famine Relief and Insurance" was opened on the expenditure side of the accounts, and a provision of rupees 150 lakhs made under it. This provision was, however, temporarily 'suspended' or 'reduced' on several occasions in subsequent years when Government was faced with financial stringency.

3. Method of effecting "Insurance". Appropriation for Reduction of Debt and its extension to Avoidance of Debt. It was originally intended to appropriate in each year a sum of rupees 150 lakhs to Famine Relief and Insurance, from which would be met the actual cost of famine relief incurred during the year, and also of the construction of Protective Railways and Irrigation Works up to a maximum limit of one half of the total provision, any part of the Rs. 150 lakhs that remained unspent being taken as a cumulative insurance against severe famine in the future. It was considered undesirable to pay this unspent balance into a specific fund. Government preferred to meet the famine expenditure from the general revenues and to effect insurance against such charges in the future by strengthening the general financial position of the country. Accordingly, in the early years of the scheme, the surplus funds of the provision were on several occasions employed in paying off debt. Government was, however, at that time borrowing largely for productive purposes and it was soon recognised that there was nothing to be gained by paying off old and incurring new debts simultaneously. It was decided, therefore, while borrowing continued, to appropriate the excess fund representing Famine provision to the avoidance of new rather than the liquidation of old loans. In pursuance of this policy the unexpended balance of the provision was after 1885 actually spent in each year upon productive works.

4. Incidence of Famine Expenditure before the Reforms. Prior to 1907-1908 the expenditure upon Famine Relief was a Provincial charge until provincial resources were exhausted, when the burden shifted to Central Revenues. As this system was found unsuited to the satisfactory

J. and J J.—Miscellaneous.

working of the *quasi*-permanent provincial settlements, it was decided to make famine relief at the outset a Central liability, and to call upon the provincial resources only when the expenditure became really heavy. It was accordingly decided to appropriate one quarter of the famine provision of Rs. 150 lakhs to form a species of reserve against which Provincial Governments might draw in time of famine. The sum of Rs. 37½ lakhs was then distributed among the provinces liable to famine in proportion to their comparative needs, the share allotted to each province being added to its resources by an annual assignment from Central to Provincial revenues. The credit was, however, a book credit only; a credit under the head "Transfers between Central and Provincial Revenues" being counterbalanced by a corresponding debit under the head "Reduction or Avoidance of Debt" in the Provincial section of the accounts. Under this system the Provincial allotment was regarded as of the nature of an insurance payment, in return for which any famine expenditure incurred by a province was treated as wholly "Central" within certain prescribed limits. The extent to which any local government was thus entitled to have its famine expenditure treated as "Central" was represented by its "famine credit" in the *pro forma* account which was maintained under this system. When this credit was exhausted, further expenditure was shared equally between the Central and the Provincial Government concerned. This arrangement was discontinued in 1917-18, when the Central Government's share of the famine relief expenditure was fixed uniformly at $\frac{3}{4}$ ths and the Provincial Governments' share at $\frac{1}{4}$ th. This method of apportionment remained in force till, on the advent of the Reforms, Famine Relief became a wholly provincial subject.

5. *Position under the Reforms.* Under the Statutory Rules framed under the Government of India Act as they stood up to 1927-28, each Provincial Government was required to contribute from its resources a fixed sum every year for Famine Insurance. The annual contribution was devoted in the first instance to outlay on the construction of protective works and, if necessary, on relief measures, the sum not required for these purposes being utilised in building up a Famine Insurance Fund. The balance at the credit of the fund was regarded as invested with the Central Government which paid interest on it, and it was available for application, when necessary, to any of the objects mentioned above and also to the grant of advances to cultivators.

The constitution of the Fund has undergone a radical change with effect from the financial year 1928-29. Under the new regulations the Fund has ceased to be an Insurance Fund. It is now called the "Famine Relief Fund" and it provides, as its main and primary object, for expenditure on Famine Relief proper, the word 'Famine' being held to cover famine due to drought or other natural calamities. Accordingly, the annual assignment from revenue, as well as the balances in the Fund till they exceed a certain prescribed amount, are not expended save upon the relief of famine. Loans to cultivators are not granted from the new Famine Relief Fund direct, but the Fund may advance money for financing the Provincial Loan Account if and when its balance exceeds the prescribed minimum. The balance at credit of the old Famine Insurance Fund on the 31st March 1928 was transferred to the new Fund on 1st April 1928. In Burma and Assam, where no Famine Relief Fund has been created, the balances at credit of the old Famine Insurance Fund were transferred to the general balances of the provinces.

6. The transactions of the Famine Relief Fund are exhibited in Account No. 87, which shows the balance at credit of the Fund at the end of the year 1929-30.

	CENTRAL GOVERNMENT.		PROVINCIAL GOVERNMENTS.								Total.	TOTAL CENTRAL AND PROVINCIAL.
	India General.		Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	
	R	R	R	R	R	R	R	R	R	R	R	R
Charges in India.	525	1,609	...	...	...	...	34,803	374	...	71,974	4,637	1,13,922
Salaries and Establishment . . . . .	...	...	...	...	...	2,47,504	...	2,069	...	14,15,352	...	16,64,925
Relief Works—	...	...	...	...	...	1,09,557	...	1,766	...	4,13,164	45,030	5,09,977
Communications:	...	...	...	...	...	...	...	...	...	...	...	...
Wages of labour . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Other charges . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Irrigation works:	...	...	...	...	...	13,463	147	...	...	3,931	...	17,541
Wages of labour . . . . .	...	...	...	...	...	...	46,158	...	...	379	...	46,537
Other charges . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Other Works:	...	...	...	...	...	7,620	...	44,875	...	...	...	52,495
Wages of labour . . . . .	...	...	...	...	...	1,90,983	7,583	15,611	...	86,755	810	3,01,822
Other charges . . . . .	...	...	...	...	...	...	...	1,97,461	(a)2,438	4,22,525	2,08,004	8,52,635
Gratuitous Relief . . . . .	...	...	...	...	(c) 22,212	...	...	...	...	...	...	...
Miscellaneous—	...	...	...	...	...	...	...	...	...	...	...	...
Measures for protection of cattle . . . . .	...	82	...	...	...	...	55,051	1,451	...	...	...	56,584
Other Expenditure . . . . .	...	...	(a) 5,55,019	24,000	24,000	2,53,611	3,00,118	1,385	...	...	...	12,16,133
Charges in England.	525	182	5,96,628	46,212	46,212	8,64,538	4,43,880	2,64,992	2,433	24,14,030	2,59,141	48,92,571
High Commissioner.	£ 23	...	...	...	...	£ 10	...	...	...	...	...	£ 10
Leave Salaries and Deputation Pay	R 358	...	...	...	...	R 129	...	...	...	...	...	R 129
Ditto converted into Rs. at £ 1= Rs. 13½	2	...	...	...	...	...	...	...	...	...	...	—4
Exchange on ditto . . . . .	...	...	...	...	...	...	...	...	...	...	...	...
Total Charges under Famine Relief	885	182	5,96,628	46,212	46,212	8,64,538	4,43,880	(a) 2,64,992	(d) 2,433	24,14,030	(a) 2,59,141	48,92,171

(a) Represents expenditure on flood relief.
(b) Includes Rs. 1,61,800 on account of expenditure on flood relief.
(c) Ba. 15,000
(d) Met from ordinary revenues.
(e) Represents charges in connection with hay operations.

44.—Territorial and Political Pensions.

Under this head are recorded various pensions and charitable allowances granted, for reasons of State, to members of former Ruling Families and others.

Only pensions granted to non-officials whose services, descent, or connections are such that it is on general grounds of policy desirable that Government should extend to them some measure of assistance or recognition are classed as 'Political Pensions.' All other pensions which were treated as 'Political' prior to 1921-22 are now recorded under "Superannuation Allowances and Pensions."

No. 71.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the year ended 31st March 1930.

INDIA GENERAL.		R	R
<i>Not exceeding Rs. 10,000 per annum—</i>			
Miscellaneous Pensions		1,22,346	
Charitable Allowances		29,868	
	TOTAL .		1,52,214
BALUCHISTAN.			
<i>Not exceeding Rs. 10,000 per annum—</i>			
Miscellaneous Pensions		36,280	
Charitable Allowances		1,250	
	TOTAL .		37,530
NORTH-WEST FRONTIER PROVINCE.			
Kutab-ud-din (Nawab of Tonk)		28,118	
<i>Not exceeding Rs. 10,000 per annum—</i>			
Miscellaneous Pensions		24,557	
	TOTAL .		52,675
MADRAS.			
Carnatic Stipends.			
Prince Sir Ghulam Mohammad Ali, Khan Bahadur, K.C.I.E., Prince of Arcot		50,000	
<i>Not exceeding Rs. 10 000 per annum—</i>			
Miscellaneous Pensions (including commutations and other allowances) .		1,44,062	
Tanjore Pensions.			
<i>Not exceeding Rs. 10,000 per annum—</i>			
Miscellaneous Pensions (including commutations)		16,825	
	Carried over .	2,10,827	2,42,419

No. 71.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the year ended
31st March 1930—*contd.*

	R	R
Brought forward .	2,10,827	2,42,419
Kurnool Pensions.		
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions	4,977	
Masulipatam Pensions.		
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions (including commutations)	15,422	
Bellary Pensions.		
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions	6,000	
Mysore Pensions.		
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions	368	
Other Pensions.		
<i>Malikhana Allowance—</i>		
The First Raja of Calicut	75,476	
The Second Raja of Calicut	15,000	
The First Raja of Palghat	9,299	
Raja Krishna Varma Valia of Malabar	13,801	
Unnikairi <i>alias</i> Raja Vallabha of Malabar	15,844	
Chirakkal Korilakath Rama Varma Valia Raja Malabar	17,510	
Sultan Adi Raja Admad Ali Raja of Cannanore	19,168	
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions	1,41,427	
Charitable allowances	205	
TOTAL .		5,45,324
BOMBAY.		
Saidar Mir Muzaffer Husain Khan, head of the branch of the family of Rahimut-ul-Nissa Begam	30,589	
Mir Masud Alam Khan, head of the branch of the family of Ziaul Nissa Ladli Begam	30,589	
Sardar Saba <i>alias</i> Balasaheb Bhonsle	30,000	
Mir Ali Murad Khan	12,000	
Mir Meherab Khan	12,000	
Mir Sohrab Khan <i>Malad</i> Mir Rustom Khan	15,600	
Mir Mohmed Bux Khan	51,307	
His Highness the Aga Khan	12,000	
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions	1,77,155	
Charitable Allowances	5,030	
TOTAL .		3,76,870
Carried over .		11,64,613

No. 71.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the year ended 31st March 1930—*contd.*

	R	R
Brought forward		11,64,613
BENGAL.		
Nawab Asif Kader Syed Nasir Ali Mirza Bahadur, Nawab of Murshidabad (Nizamut Family)	2,30,000	
Syed Mahomed Fyez Ali Khan (Nizamut Family)	21,708	
Prince Mohomed Askari Buland Jah Mirzah Bahadur (Oudh Family)	18,000	
Prince Mohomed Babur Mirza Bahadur (Oudh Family)	18,000	
„ Sultan Mirza Mohomed Pear Ali Bahadur (Oudh Family)	18,000	
„ Mohomed Akram Hussain Afsari-Mulleck Mirza Bahadur (Oudh Family)	18,000	
„ Abed Ali Mirza Dara Jah Bahadur (Oudh Family)	15,000	
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions	3,68,407	
TOTAL.		6,47,115
UNITED PROVINCES.		
Maharaja of Benares	75,000	
Saiyed Ahmed Shah of Meerut	11,940	
Family of Raja Lal Singh, Ranbir Singh	12,000	
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions (including commutations)	5,50,677	
TOTAL.		6,40,617
PUNJAB.		
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions	60,594	
TOTAL.		60,594
BURMA.		
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions	1,54,047	
Charitable Allowances	8,314	
TOTAL.		1,42,361
BIHAR AND ORISSA.		
Ramchandra Deb, Superintendent of the Puri Temple	25,000	
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions	13,384	
TOTAL.		38,384
Carried over		27,03,284

No. 71.—ACCOUNT of TERRITORIAL and POLITICAL PENSIONS for the year ended 31st March 1930—*concl'd.*

	R	R
Brought forward		27,03,281
CENTRAL PROVINCES.		
Nagpur Burhanshah Family.		
Raja Azum Shah	50,000	
Bhonsla Family.		
Raja Raghoji Rao (Janoji Family)	60,000	
Luchman Rao	12,000	
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions	2,43,338	
TOTAL		3,65,338
ASSAM.		
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions	7,043	
TOTAL		7,043
COORG.		
<i>Not exceeding Rs. 10,000 per annum—</i>		
Miscellaneous Pensions	696	696
TOTAL CHARGES IN INDIA		30,76,361
Charges in England.		
<i>Secretary of State.</i>		
Members of the Family of the late Maharajah Duleep Singh	£ 8,672	
Members of the Bengal Nizamut Family	461	
Total	£ 9,133	
Ditto converted into Rs. at £1 = Rs. 13½		1,21,771
Exchange on ditto		960
TOTAL TERRITORIAL AND POLITICAL PENSIONS		31,99,092

XXXIII and 45—Superannuation Allowances and Pensions.**GENERAL.**

Pensions and gratuities paid from the revenues of Government fall into two main classes, according as they are paid to officers who have retired from Government service or to the surviving families of deceased officers.

2. The accounts under this head are complicated by the appearance in the books of subscriptions to a number of old Funds which have ceased to exist in so far as concerns new entrants to the departments formerly interested in them, but to which old members continue to subscribe. These abolished Funds are the Military Orphan and the Medical Retiring Funds, which have been superseded by the Indian Military Service Family Pension Fund, the accounts of which appear in the Army books; and the Bengal, Bombay and Madras Civil Funds, which have been replaced by the Indian Civil Service Family Pension Fund.

REVENUE.

3. Apart from the transactions of the abolished Funds mentioned above, the subscriptions under the Indian Civil Service Family Pension Regulations and contributions received from Foreign Governments, etc., in respect of the pensions of officers lent to them, constitute the main items of revenue under this head.

EXPENDITURE.

4. Expenditure on superannuation allowances, pensions and gratuities to retired civil officers of all departments except Railways is recorded under this head, besides the contributions to Provident and Service Funds and family pensions paid from funds merged in Government balances, including the abolished Funds mentioned above. This head is also debited with the annual equated payments to capital on account of commutations of pensions; see paragraph 6 below. Pensions to retired Military officers are charged to the Army Estimates. Pensionary charges of the Posts and Telegraphs Department are debited to the general head "45—Superannuation Allowances and Pensions" but the Department is required to make a contribution each year based, not on the actual payments made during the year, but on the pensionary liability to be met on the retirement of employees then in service. The contribution payable by the Indian Posts and Telegraphs Department during 1929-30 was tentatively fixed at Rs. 60 lakhs, besides Rs. 1,25,000 payable by the Indo-European Telegraph Department, and these amounts have been charged to the Posts and Telegraphs Department by credit to this head. An analogous procedure is also followed in the case of the Irrigation, Northern India Salt Revenue and other Commercial departments except Railways, and in these departments the pensionary charges debitable to the Commercial heads of account are computed at a percentage on establishment charges, while the actual pensions are charged to this head. In Railways in which the number of pensionable officers is very small, the actual payments are charged to that Department.

45A—Commutation of pensions financed from ordinary revenues.

60B—Payments of commuted value of pensions.

5 These capital major heads have been introduced for the adjustment of payments on account of commutations of pensions which were formerly charged to the head '45-Superannuation allowances and Pensions' in the Revenue section of these accounts.

6. All payments on account of commutations of pensions whether made in England or in India, including payments made to other Governments, are brought to account, in the first instance, under the head "60B—Payments of commuted value of Pensions," which is a capital head, outside the Revenue Account, in the books of the Central or the Provincial Government, as the case may be, and at the end of the year such portion of the expenditure recorded under this head as the Government concerned may decide to charge against current revenues is transferred to the capital major head "45 A—Commutation of pensions financed from ordinary revenues".

The net amount debited to the Capital Major head "60B—Payments of Commuted value of pensions", after deducting therefrom the recoveries, if any, from other Governments, is repaid from revenue either in a lump sum or by a system of equated payments, spread over 15 years, which include interest on the capital invested. Such equated payments are charged to the head "45-Superannuation Allowances and Pensions" or other appropriate major head in the Revenue section of the Accounts, by credit to (a) the capital head "60 B—Commuted Value of Pensions" for the capital portion of the payments, and to (b) "19-Interest on Ordinary Debt" for the interest portion.

No. 72.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION Allowances and Pensions for the year ended 31st March 1930.

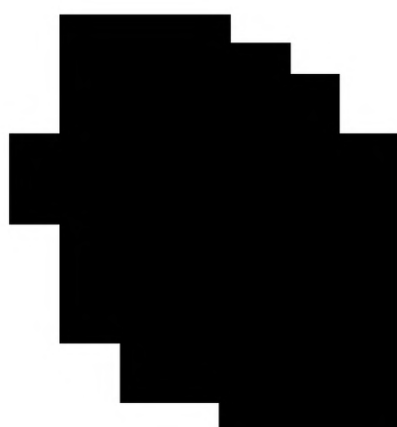
	India General.	Baluchistan	North West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	TOTAL.
Central Government	R	R	R	R	R	R	R	R	R	R	R	R	R	R
RECEIPTS IN INDIA.														
Subscriptions to the Military Orphan Fund .		..	..	..	..	1,39,886	..	..	..	..	..	..	..	1,39,636
Subscriptions under the Indian Civil Service Family Pension Regulations .	1,06,692	2,297	10,388	1,03,739	1,03,352	91,437	1,28,499	75,277	82,211	75,749	49,027	38,543	1,663	8,63,804
Contributions for Pensions and Gratuities .	2,57,603	17,131	27,020	2,288	2,00,580	45,448	8,501	54,748	9,742	26,476	23,251	108	..	6,72,896
Deductions for Marine Pension Fund .	12,916	..	..	..	..	..	..	..	..	..	..	..	..	12,916
Miscellaneous	10,794	..	1,576	15	1,591	..	79	2,917	..	10	..	..	..	16,992
	8,87,945	19,418	38,984	1,06,042	3,05,523	2,76,321	1,37,079	1,32,942	91,953	1,02,235	72,278	38,651	1,663	17,11,234
Deduct—Refunds .	12,907	..	..	..	73	73,809	..	33	..	..	..	..	..	86,822
TOTAL RECEIPTS IN INDIA .	3,75,088	19,418	38,984	1,06,042	3,05,450	2,12,712	1,37,079	1,32,909	91,953	1,02,235	72,278	38,651	1,663	10,24,413

RECEIPTS IN ENGLAND—					Secretary of State.	High Commissioner.	TOTAL.
Widows' Funds of the Home Establishment of the East India Company . Sale of 2½ per cent. Consolidated Stock under Act 60 Vict., Ch. 11, Dividends, etc.					£	£	£
Subscriptions in respect of the India Office Provident Fund					3,674	...	3,674
Subscriptions in respect of the Indian Civil and Military Funds, and the Indian Navy Fund:					609	...	609
Bengal Civil Fund . . . . .					...	93	93
Bombay Civil Fund—Provident Branch . . . . .					..	128	128
Bengal Military Orphan Society					429	..	429
Bengal Military Fund					288	...	288
Madras Military Fund					244	...	244
Bombay Military Fund					271	..	271
Indian Navy Fund					5	...	5
Subscriptions and Donations : Indian Civil Service Family Pensions					4,548	20,880	25,428
Family Pensions of non-European members of the Indian Civil Service . . . . .					...	462	462
Wage deductions on account of Contributions to Pensions . . . . .					...	112	112
Adjustment of excess charges in previous years in respect of the pensions of Military Officers in civil employment					1,493	...	1,493
Miscellaneous . . . . .					...	417	417
TOTAL RECEIPTS IN ENGLAND					11,561	22,092	33,653
Ditto converted into Rs. at £ 1 = Rs. 13½							4,48,710
Exchange on ditto							3,690
TOTAL RECEIPTS—CENTRAL GOVERNMENT							20,76,812
TOTAL RECEIPTS—PROVINCIAL GOVERNMENTS, AS IN ACCOUNT NO. 72-A							42,19,898
TOTAL RECEIPTS IN AID OF SUPERANNUATION							62,96,708

No. 72A.—ACCOUNT of RECEIPTS in aid of SUPERANNUATION ALLOWANCES and PENSIONS of the PROVINCIAL GOVERNMENTS for the year ended 31st March 1930.

	Government of Madras	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Total.
Provincial Governments.											
RECEIPTS IN INDIA.											
Contributions for Pensions and Gratuities	R 4,37,334	14,24,158	R 1,24,281	R 2,61,373	R 2,62,437	R 2,07,720	R 91,426	R 1,04,040	R 16,466	R 2,320	R 29,31,555
Miscellaneous	29	(a) 8,88,259	317	2,42,497	97,688	14,396	86,274	492	80	...	12,79,922
	4,37,363	23,12,417	1,24,598	5,03,870	3,60,125	2,22,006	1,27,700	1,04,532	16,546	2,820	42,11,477
Deduct—Refunds	2,375	2,356	11,453	1,052	5,753	1,273	407	1,499	1	...	26,147
	4,34,988	23,10,061	1,13,166	5,02,818	3,54,373	2,20,733	1,27,293	1,03,033	16,545	2,320	41,85,330
TOTAL RECEIPTS IN INDIA	£ ...	£ 16	£ ...	£ 139	£ ...	£ 110	£ ...	£ ...	£ ...	£ ...	
RECEIPTS IN ENGLAND.											
<i>Secretary of State.</i>											
Pensions of Military Officers in respect of Civil employment (writes-back of debits in previous years) . . . . .	...	16	...	139	...	110	...	...	...	...
<i>High Commissioner.</i>											
Miscellaneous	97	430	228	1,328	...	10	44	52	17	...	
	97	436	228	1,517	...	120	44	52	17	...	
TOTAL RECEIPTS IN ENGLAND	R 1,293	R 6,618	R 3,084	R 20,236	R ...	R 1,603	R 691	R 691	R 220	...	34,256
£											
DITTO CONVERTED INTO RS. AT £1=RS. 13½	5	77	27	146	...	13	5	6	1	...	280
Exchange on ditto											
TOTAL RECEIPTS OF PROVINCIAL GOVERNMENTS	4,36,286	23,16,756	1,16,227	5,23,200	3,54,373	2,22,349	1,27,889	1,03,730	16,766	2,320	42,19,896

(a) Represents recovery from Central Government on account of pensionary charges debitable to that Government but actually charges to Provincial revenues in the accounts of previous years.



No. 72B—ACCOUNT of SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES and PENSIONS paid during the year ended 31st March 1930.

	India General	Baluchistan.	North-West Frontier Province.	Madras	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	TOTAL CENTRAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
Central Government.														
Charges in India.														
Superannuation and Retired Allowances	15,20,369	89,206	4,58,045	5,74,240	16,79,043	14,53,647	7,65,309	7,00,862	1,46,788	1,94,432	1,12,227	52,352	100	77,74,600
Compassionate Allowances	9,368	48	85,037	3,704	3,307	3,365	22,743	17,879	...	2,863	1,643	...	...	1,55,457
Equated payments of Commuted Value of Pensions	8,34,104	...	...	...	...	...	...	...	...	...	...	...	...	8,34,104
Gratuities	16,951	495	8,407	7,085	19,188	5,945	4,493	7,246	2,059	2,652	613	1,293	81	76,509
Pensions for Distinguished and Meritorious Services	1,915	...	18,000	...	...	...	...	...	...	...	137	...	...	20,052
Donations to Service Funds . . . . .	...	...	...	...	...	907	2,310	...	...	...	...	...	...	3,217
Donations to Provident Funds	73,461	...	...	...	5,122	...	...	...	...	...	...	...	...	78,583
Covenanted Civil Service Pensions . . . . .	...	...	...	8,925	...	...	...	...	...	...	...	...	...	5,925
Pensions of the Military Fund	2,323	...	...	3,624	1,901	...	...	41	...	...	...	...	...	7,289
Pensions of the Military Orphan Fund	8,911	...	...	...	...	2,800	9,826	2,126	...	479	...	...	...	24,141
Pensions of the Medical Retiring Fund	1,587	...	...	...	...	...	...	...	...	...	...	...	...	1,587
Pensions of the Bengal Civil Fund	4,550	...	...	...	...	...	...	...	...	...	...	...	...	4,550
Pensions of the Madras Civil Fund . . . . .	...	...	2,250	5,325	...	...	...	...	...	...	...	...	...	7,575
Pensions of the Bombay Civil Fund	3,555	...	...	...	...	...	...	...	...	...	...	...	...	3,555
Pensions under the Indian Civil Service Family Pension Regulations	68,421	...	...	...	...	...	...	...	...	...	...	...	...	68,421
Concession grants in respect of past contributions towards Indian Civil Service Annuities . . . . .	...	...	...	7,467	...	4,000	...	4,267	...	...	...	...	...	15,734
Pensions, etc., under the War Risk Compensation Scheme . . . . .	...	...	...	1,243	19,602	14,614	90	5,476	64	498	...	9,073	...	50,650
Special Pensions connected with the War Pensions to the dependants of the deceased lascars (ex German ships) interned during the War in Germany	3,520	...	...	9,302	4,036	5,527	340	4,211	648	1,198	...	...	...	23,782
Pensions of the Madras Medical Fund	907	...	...	...	476	206	...	...	...	...	...	...	...	682
Deadweight—Amounts transferred to Commercial Departments	62,24,962	13,255	1,19,610	...	29,774	...	49,479	33,721	...	456	5,332	...	...	64,76,569
TOTAL CHARGES IN INDIA	86,74,520	76,494	4,80,129	6,20,916	17,02,501	14,96,001	7,55,631	7,08,367	1,49,559	2,01,666	1,03,288	62,718	181	26,98,731

No. 72C.—ACCOUNT OF SUPERANNUATION, RETIRED, and COMPASSIONATE ALLOWANCES AND PENSIONS OF THE PROVINCIAL GOVERNMENTS paid during the year ended 31st March 1930.

	Receipts.											TOTAL PAID.
	Government of Madras.	Government of Bombay	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Birma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar	Government of Assam.	Government of Coorg.	Shan States Federation.	
Provincial Government.	R	R	R	R	R	R	R	R	R	R	R	R
Charges in India.												
Superannuation and Retired Allowances	50,38,792	63,16,711	48,16,353	56,63,849	36,71,404	32,98,768	22,27,761	16,96,941	6,24,410	38,355	..	3,33,92,334
Compassionate Allowances	35,011	68,985	17,346	67,066	70,431	18,739	10,101	6,577	9,586	192	..	3,10,034
Equated payments of Commuted Value of Pensions charged to capital	2,55,571	1,56,575	..	22,369	1,87,970	1,70,970	23,219	2,17,767	68,091	..	..	11,02,532
Gratuities	1,09,158	22,137	22,015	22,347	36,391	35,663	16,002	20,853	6,420	1,518	..	2,92,509
Pensions for Distinguished and Meritorious Services. . . . .	..	..	17,166	..	4,710	..	130	..	853	..	..	22,859
Donations to Service Funds . . . . .	..	12,058	..	..	..	..	..	..	..	..	..	12,058
Donations to Provident Funds	44,174	26,576	45,470	14,422	..	43,864	12,975	1,200	4,158	..	4,741	1,97,975
Covenanted Civil Service Pensions	66,554	57,101	1,06,047	14,892	..	24,608	..	13,838	..	..	..	2,82,535
Deduct—												
Amounts transferred to Commercial Departments, etc.	3,80,679	9,77,933	1,69,654	8,36,919	20,95,812	2,55,204	1,75,211	2,13,146	..	..	..	51,64,555
Recoveries from other Governments . . . . .	..	..	3,70,111	..	..	..	13,093	3,554	..	..	..	3,56,758
Pensionary charges of the Bombay Development Department.	..	29,713	..	..	..	..	..	..	..	..	..	29,713
TOTAL CHARGES IN INDIA	51,68,581	56,52,467	44,83,632	49,8,029	18,81,094	33,87,403	21,01,884	17,39,971	7,13,913	40,065	4,741	3,40,91,807

Charges in England											
<i>Secretary of State.</i>											
Pension contribution of Aides-de-Camp to the Governor, lent from Imperial Service . . . .	...	356	...	...	...	...	...	...	...	...	...
Pensions of Military and Marine Officers in respect of Civil employment	14,338	28,924	26,562	5,924	41,825	26,898	7,578	10,771	9,387	...	...
Payment under section 104 of Government of India Act to executors of deceased Chief Justice . .	2,250	...	...	...	...	...	...	...	...	...	...
TOTAL £	16,588	29,280	26,562	5,924	41,825	26,898	7,578	10,771	9,387	...	...
<i>High Commissioner.</i>											
Superannuation and Retired Allowances	46,142	50,715	51,256	53,539	46,855	51,944	19,805	27,965	8,292	471	...
Covenanted Civil Service Pensions—Annuities	33,793	42,835	32,964	54,017	37,954	23,971	23,202	21,281	12,840	492	...
Passage Gratuities . . . .	...	1	8	122	1	...	...	...	...	...	...
Compassionate Allowances . .	510	136	523	...	...	79	82	...	...	...	...
TOTAL £	80,447	93,487	84,751	1,07,678	84,810	75,994	45,089	49,246	21,132	963	...
TOTAL CHARGES IN ENGLAND £											
	97,035	122,747	111,913	113,602	126,635	102,292	52,667	60,017	30,519	963	...
Ditto converted into Rs. at £1=											
Rs. 13½	12,99,789	16,36,892	14,84,181	15,14,703	16,83,467	13,68,889	7,02,225	8,00,224	4,06,926	12,839	1,09,04,135
Exchange on ditto	10,749	13,688	12,373	10,795	14,164	11,409	5,962	6,614	3,421	151	89,266
TOTAL CHARGES—PROVINCIAL GOVERNMENTS.	64,75,119	73,03,057	59,80,186	64,93,524	35,83,725	47,12,701	28,10,071	26,46,809	11,24,280	53,015	4,741
											4,10,85,208

J. and J.J. - Miscellaneous.

872

No. 72 D.—ACCOUNT OF PAYMENTS OF COMMUTED VALUE OF PENSIONS during and to end of the year ended 31st March 1930.

	GENERAL GOVERNMENT.	Provincial Governments.											TOTAL CENTRAL AND PROVINCIAL.
		Reserved.											
		Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Total.	
	R	R	R	R	R	R	R	R	R	R	R	R	R
Payments of Commuted Value of Pensions	(a) 62,53,957	11,44,552	16,65,125	28,20,945	10,57,704	19,29,815	21,76,018	4,39,618	14,05,604	85,118	12,121	1,27,36,420	1,89,90,377
Deduct—Equated Payments from Revenue	5,59,411	1,25,109	75,289	..	10,760	93,999	79,357	12,701	1,08,000	34,566	...	5,44,781	11,04,195
Deduct—Commuted Value of Pensions recovered from other Governments	11,60,501	2,91,705	3,65,309	1,84,541	8,23,371	8,37,943	...	2,15,112	1,01,980	..	...	28,20,501	42,86,802
Total	42,28,842	7,24,138	12,24,527	28,36,404	2,24,373	9,45,833	20,96,661	2,11,805	11,95,624	60,552	12,121	93,71,038	1,35,99,380
Deduct—Amount financed from Ordinary Revenue	4,19,659	8,52,947	...	56,90,401	..	..	...	2,24,506	..	..	12,121	37,25,278	41,44,937
Net Expenditure (not charged to Revenue) during the year	38,08,683	1,28,109	12,24,527	..	2,24,373	9,45,833	20,96,661	—12,701	11,95,624	50,552	...	56,45,760	94,54,443
Ditto Ditto to end of the year	1,47,29,158	22,99,738	27,54,498	...	4,55,533	29,43,135	38,41,661	2,08,730	33,64,091	7,98,186	...	1,66,06,542	3,13,35,700

(a) Civil
Railways
Military including Reserve

Rs.
52,00,808
1,12,683
9,41,007

Total
63,54,500

XXXIV and 46.—Stationery and Printing.**REVENUE.**

This is essentially an expenditure head and the revenue recorded in the accounts is rather a set-off against some part of the charges than an independent source of income.

EXPENDITURE.

The Commercial Departments, such as the Railways, Posts and Telegraphs and the Northern India Salt Revenue, and, when it exists, the Census Department, pay for their own printing and stationery. The Military Department also is since 1925-26 being charged with the cost of stationery supplied and printing work done. In the case of other departments of Government, whether Central or Provincial, expenditure on stationery and printing, except for petty purchases of indigenous stationery, is usually brought to account under the present head.

2. The bulk of the stationery is purchased in the first instance for the Central Stores which are maintained in Calcutta. The cost of all such purchases, whether made in India or in England, is debited to the Central Government. It is not until the stores are actually issued to Provincial Governments or to Central Departments which have to pay for their supplies that the debits are passed on to the provincial or departmental accounts. The recoveries effected from the paying departments of the Central Government are adjusted by reduction of the Central expenditure on purchase of stationery, which accounts for the *minus* entries in Account No. 73-A; while the recoveries from Provincial Governments are shown under the receipt major head "XXXIV-Stationery and Printing".

3. The Stationery Stores maintained in Madras and Bombay were taken over by the Provincial Governments with effect from the 1st April 1922 and Provincial Stores were opened in Burma and Bihar and Orissa with effect from the 1st April 1923. The recovery from other Governments for cost of stationery supplied by Provincial Stores are shown under the receipt major head 'XXXIV—Stationery and Printing'.

4. A new system based on costing principles was introduced in the accounts of Government Presses with effect from 1924-25. Under this system, in addition to the actual cash expenditure on the different sections of the Presses, indirect charges such as pension payments, interest on capital outlay and depreciation on buildings, etc., are worked out and distributed over these sections so as to arrive at the true cost of each section. A Depreciation Reserve Fund has also been opened except in Bihar and Orissa, to which depreciation calculated on the value of the plant, machinery and furniture in use in the Presses during each year is credited, as also the book value of plant, machinery and furniture disposed of during the year. This fund bears the cost of all machines, etc., replaced during the year. Account heads have been opened in the Finance and Revenue Accounts to exhibit the expenditure in greater detail under each head and under the different sections of the Press and other branches unconnected with the Press proper. The credits to the depreciation fund during each year and the expenditure on renewals and replacement of plant and machinery out of the fund during the year are also shown separately. Departmental charges such as Interest on capital expenditure, pensions, leave charges paid out of India, audit charges, etc., are also detailed.

No. 73.—ACCOUNT OF RECEIPTS under STATIONERY AND PRINTING for the year ended 31st March 1930

CENTRAL GOVERNMENT.										PROVINCIAL GOVERNMENTS.										TOTAL CENTRAL AND PROVINCIAL.
Indian Gazette.	Baluchistan Province.	North- West Frontier Province.	Other Areas.	Total.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Birma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Shan States Federation.	Total.					
RECEIPTS IN INDIA.																				
Stationery Receipts	R 29,38,286	R 65	R 7,405	R 1,279	R 29,50,065	R 44,897	R 35,974	R 3,990	R ...	R 1	R 12,104	R 9,353	R ...	R 398	R 1,06,415	R 30,56,510				
Sale of Gazette, and Other Publications.	R 7,08,018	R 145	R 941	R 31,142	R 7,43,246	R 1,08,256	R 1,62,803	R 07,154	R 2,68,547	R 58,811	R 65,103	R 39,354	R 28,474	R 13,039	R 690	R 8,42,335				
Other Press Receipts.	R 2,47,974	R 22	R 30,262	R 1,904	R 2,89,155	R 1,41,459	R 2,20,178	R 77,192	R 1,11,026	R 86,462	R 57,440	R 55,061	R 46,588	R 2,177	R 528	R 8,07,186				
Sales of plain paper used with stamps.	R 8,010	R 3,990	R 14,580	R ...	R 26,610	R ...	R ...	R 3,68,905	R 98,265	R 1,50,612	R ...	R 1,55,312	R ...	R 31,025	R ...	R 8,11,119				
Deduct—Refund.	R 1,02,318	R 422	R 62,238	R 40,320	R 40,19,107	R 2,04,576	R 4,27,650	R 5,47,241	R 4,75,838	R 8,04,886	R 1,34,737	R 2,59,080	R 75,062	R 48,281	R 1,249	R 25,07,355				
NET RECEIPTS IN INDIA	R 38,20,563	R 4,222	R 62,230	R 30,885	R 39,26,890	R 2,04,084	R 4,28,278	R 5,44,959	R 4,75,080	R 3,04,074	R 1,34,988	R 2,58,110	R 75,013	R 48,260	R 1,249	R 25,10,250				
RECEIPTS IN ENGLAND.																				
Secretary of State.																				
Miscellaneous receipts	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£				
Sale of Government Publications	1,118	87	44	135	1,118	87	44	135	49	37	34	59	18	5	1	464				
Miscellaneous	2,267	87	45	135	2,267	87	45	135	49	37	34	59	18	5	1	465				
Total receipts in England	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£				
Ditto converted into Rs. at £1 = Rs. 134	R 31,083	R 1,161	R 596	R 1,792	R 31,983	R 1,161	R 596	R 1,792	R 654	R 497	R 450	R 786	R 179	R 70	R 10	R 6,195				
Exchange on ditto	291	0	5	11	291	0	5	11	4	4	3	7	2	...	...	45		
TOTAL RECEIPTS UNDER STATIONERY AND PRINTING	R 39,61,263	R 2,95,254	R 4,26,879	R 5,43,792	R 47,5,798	R 3,04,575	R 1,34,841	R 2,58,903	R 75,194	R 46,330	R 1,269	R 775	R 95,16,510	R 65,27,773	R ...	R ...				
Rs.																				
(a) Madras Bombay Punjab Bihar and Orissa Central Provinces																				
Rs.																				
(b) Madras Bombay Punjab Bihar and Orissa Assam																				
Rs.																				
(c) Bombay United Provinces Punjab Bihar and Orissa Assam																				
Rs.																				
(d) Madras Bombay Birma																				
Rs.																				
Total																				

NO. 73A.—ACCOUNT OF CENTRAL EXPENDITURE ON STATIONERY AND PRINTING for the year ended 31st March 1930.

	India General.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Total.
Central Government.	R	R	R	R	R	R	R	R	R	R	R	R	R
Charges in India.													
Central Stationery Office, including Central Printing Office, Central Forms Stores and Central Publication Branch.—													
Pay of Officers	1,09,811			...	...		...	...	...	..	...	...	1,09,816
Pay of Establishment	5,49,167	...	..	...	..		...	...	..	...	...	...	5,49,167
Allowances, Honoraria, etc.	18,931			..	..		...	..	..	...	...	...	18,934
Supplies and Services	12,28,769			..	...		...	...	...	...	..	...	12,28,769
Contingencies	1,97,217			...	..		..	..	..	...	...	...	1,97,247
Establishment charges paid to other Governments, Departments etc.	258			...			...	..	...	...	...	...	258
Total	21,04,191			..	..		...	...	...	..	...	...	21,04,191
Purchase of Stationery Stores, Stationery supplied from Provincial Stationery Stores to Central Departments	58,28,439			...	..	..	...	..	...	..	...	...	58,28,439
Government Presses (for details see Account No. 73C)	20,88,430	918	1,22,452	81	876		...	..	..	..	...	..	22,06,800
Printing at Private Presses	3,173	58	..		...				..	..	...	...	3,231
Purchase of plain paper used with stamps . . . . .		...	77	..	..		..	..	...	..	..	...	77
Discount on plain paper used with stamps	410	246	312	..	..	..	...	..	..	...	...	...	1,168
Printing work done at Provincial Government Presses for Central Departments . . . . .		...	..	15,613	4,714	2,710	10,471	5,355	13,593	3,107	1,898	2,069	95,470
Lithography	1,778			..		..	...	..	...	...	...	...	1,778
Works	362	..		..	..	...	..		...	...	..	...	362
TOTAL CHARGES IN INDIA	1,02,21,783	1,222	1,23,041	15,644	41,590	2,710	10,471	5,355	13,593	3,107	1,898	2,069	1,02,42,423

Charges in England.

Stationery, Printing, and Bookbinding for the India Office, etc. £
Deduct—Contribution by His Majesty's Treasury . . . 7,507
 . . . 3,496

Stationery, Printing, and Bookbinding for High Commissioner's Office . . .
 Leave Salaries and Deputation Pay . . .
 Stipend & Over-seas Pay . . .
 Government Scholarships . . .
 Stores for India . . .

TOTAL CHARGES IN ENGLAND

£

65,243

8,69,980

Ditto converted into Rs. at £1=Rs. 13½
 Exchange on ditto

7,777

TOTAL

1,11,20,180

Product—Value of Stationery supplied from	Central	Stores to the	Opium Department	Rs.
ditto	ditto	ditto	ditto	2,148
ditto	ditto	ditto	Northern India Salt Revenue Department	1,793
ditto	ditto	ditto	Military Department	4,42,971
ditto	ditto	ditto	Railway Department	8,20,586
ditto	ditto	ditto	Posts and Telegraphs Department	2,33,023
ditto	ditto	ditto	Mint	250
ditto	ditto	ditto	Security Printing	868
ditto	ditto	ditto	Central Publication Branch	6,433
ditto	ditto	ditto	Government Commercial Undertakings	2,093
ditto	ditto	ditto	Government Posts and Telegraphs Department	21,90,545
Value of Printing Work (including Cost of Paper, etc.), done for	ditto	ditto	Military Department	11,40,689
ditto	ditto	ditto	the Northern India Salt Revenue Department	6,075
ditto	ditto	ditto	Railway Department	1,29,560
ditto	ditto	ditto	Opium Department	4,818
ditto	ditto	ditto	Mint	102
ditto	ditto	ditto	Central Publication Branch	1,358
ditto	ditto	ditto	Patent Office Specifications	18,487
ditto	ditto	ditto	Government Commercial Undertakings	568
Manufacturing cost of priced publications of non-paying Departments recovered from the Central Publication Branch	ditto	ditto	Government Commercial Undertakings	3,36,791
				56,38,503

NET EXPENDITURE OF THE CENTRAL GOVERNMENT (omitting Departments treated as Commercial)

54,81,678

EXPENDITURE OF PROVINCIAL GOVERNMENTS (see Account No. 73 B)

1,18,77,842

TOTAL CHARGES UNDER STATIONERY AND PRINTING

1,73,59,520

No. 73B. --ACCOUNT OF EXPENDITURE OF PROVINCIAL GOVERNMENTS ON STATIONERY AND PRINTING during the year ended 31st March 1930.

	GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.		GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB.		GOVERNMENT OF BUREAU.		GOVERNMENT OF HIMACHAL AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BILAR.		GOVERNMENT OF ASSAM.		GOVERNMENT OF COORG.	SHAN STATES FEDERATION.	TOTAL.
	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.	Received.	Transferred.			
PROVINCIAL GOVERNMENTS.																					
Charges in India.																					
Stationery Offices	97,853	...	...	...	...	...	...	...	...	...	15,055	...	5,642	...	...	...	...	...	...	...	1,19,460
Purchase of Stationery Stores	6,13,132	3,97,097	...	...	...	...	...	...	...	2,51,224	...	1,12,235	...	...	...	...	...	...	...	...	18,76,978
Stationery supplied from Central Stores	804	...	(a) 204	...	(b) 9,50,317	51,453	5,17,639	47,013	5,23,164	57,670	...	...	...	2,12,476	18,471	56,974	9,223	6,773	...	...	24,82,311
Stationery supplied from Provincial Stationery Stores to Transferred Departments . . . . .	...	3,12,472	...	1,76,392	...	...	...	...	...	1,97,540	...	...	...	...	...	...	...	...	...	...	6,26,404
Stationery supplied from Provincial Stationery Stores to Shan States Federation . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4,988	...	4,988
Purchase of plain paper used with stamps . . . . .	...	...	...	...	1,04,511	...	13,137	...	22,072	...	...	...	41,327	2,046	...	9,983	1,986	...	...	...	1,96,100
1/4-count on plain paper used with stamps . . . . .	...	...	...	...	17,075	...	5,875	...	5,297	...	...	...	9,229	...	...	...	...	...	...	...	39,412
Government Presses (for details see Account No. 73 C.)	8,01,793	...	9,61,485	...	11,99,171	...	7,28,754	...	5,38,770	...	5,79,915	...	6,72,506	...	3,59,952	1,70,107	1,70,107	...	...	...	59,97,552
Printing at Private Presses	51,258	...	1,056	...	...	...	21,135	...	13,008	13,524	...	...	...	39,731	...	1,22,183	61,666	...	...	...	3,22,306
Printing work done at Central Government Presses for Provincial Governments . . . . .	...	...	90	...	22,145	...	...	...	3,537	...	...	...	165	...	...	848	...	10,950	...	...	38,125
Lithography . . . . .	...	...	...	...	...	...	...	...	42,003	47,866	...	...	...	...	...	...	...	...	...	...	88,969
Printing work done for Shan States Federation . . . . .	...	...	...	...	...	...	...	...	...	...	-13,375	...	...	...	...	...	...	...	13,375	...	...
Printing work done for Coorg . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,878	...	2,878
Works . . . . .	...	...	...	...	...	...	4,791	...	...	...	...	...	...	...	...	...	...	...	...	4,791	...
Total	16,55,150	1,12,472	12,00,022	1,76,392	22,93,305	61,653	13,21,321	47,013	11,43,841	1,19,010	8,98,719	1,87,540	8,44,171	6,14,205	18,471	8,61,981	70,289	20,601	18,363	...	1,12,46,373
TOTAL CHARGES IN INDIA	19,67,622	...	14,36,414	...	24,45,558	...	13,68,834	...	12,66,402	...	9,74,259	...	8,44,174	...	6,32,678	...	4,32,270	...	...	...	...

[illegible]

(a) Excludes of Rs. 465 on account of Stationery supplied to the Lloyd Barrage and Canals Construction Project which has been debited to the account of the Project.
(b) Excludes of Rs. 8,318 adjusted under "2 - General Administration."
(c) Excludes of Rs. 707 adjusted under "31 - Education."

J. and JJ.—Miscellaneous.

FUNCTION FOR DEPRECIATION RESERVE FUND	4,40,112	...	5,010	2,56,200	1,52,051	56,504	1,58,069	66,521	49,759	77,471	...	57,886	9,060	6,11,061	...
Renewals and Replacement from Depreciation Reserve Fund	91,452	...	2,708	94,245	88,806	37,212	83,332	41,374	80,814	70,799	...	24,500	...	4,24,366	5,18,611
Mechanical Branch	38,118	...	...	33,118	10,203	...	20,109	6,199	...	...	...	5,372	684	65,326	98,444
Type Foundry	2,725	...	...	2,725	17,303	...	6,719	—1,711	...	...	...	...	...	25,853	28,578
Book Depot . . . . .	...	...	...	...	7,095	19,433	...	16,883	22,518	30,056	25,299	10,474	10,204	1,42,361	1,42,361
Forma Store	34,188	...	...	34,188	...	...	...	12,792	...	16,475	18,071	...	...	47,278	81,466
Charges of other Branches unconnected with Press proper	8,354	...	...	8,354	...	92,708	...	...	10,106	...	...	...	...	1,02,904	1,11,258
Charges payable to other Governments . . . . .	...	...	...	...	20,429	...	...	...	...	...	...	...	...	29,429	29,429
Deduct—Establishment charges recoverable from other Governments	12,767	...	...	12,767	...	...	...	...	...	...	...	...	...	...	12,767
” Amount transferred from Depreciation Reserve Fund	1,03,813	...	2,793	1,06,606	86,806	37,212	83,332	41,374	60,314	70,798	...	39,499	...	4,39,865	5,46,471
” Cost of English Stores . . . . .	...	...	...	...	65,658	25,667	8,191	606	40,905	33,355	...	...	...	1,69,412	1,69,412
Total Direct Charges as in Accounts Nos. 73A and 73B	20,88,480	918	1,22,452	22,06,800	8,91,703	8,61,435	11,99,174	7,28,764	5,83,770	5,79,915	6,72,596	8,59,932	1,70,107	59,97,552	82,04,352
DEPARTMENTAL CHARGES.															
Depreciation on buildings	36,545	...	177	36,722	9,544	1,268	10,195	4,701	8,914	27,570	8,522	2,322	2,267	70,393	1,07,115
Depreciation on plant and Machinery	2,420	...	...	2,420	...	...	...	...	...	...	51,068	...	...	51,068	53,486
Interest on Capital Expenditure on Machinery, Plant, etc.	1,41,287	...	2,604	1,43,891	80,886	48,787	76,237	24,446	31,950	50,918	33,866	21,812	4,590	3,73,482	5,17,973
Upkeep of Buildings	17,472	...	400	17,811	8,351	8,910	23,283	1,855	6,476	8,167	8,968	3,974	1,454	58,458	76,209
Interest on Capital Expenditure on Buildings	95,142	...	1,578	96,715	17,498	57,750	1,42,647	30,816	18,524	66,803	38,408	18,413	4,989	3,00,848	4,87,563
Pensions	1,71,788	...	9,202	1,80,970	67,186	79,232	1,36,216	30,673	41,803	56,423	44,574	32,552	8,980	4,97,059	6,75,059
Leave salaries out of India	13,841	...	...	13,241	8,150	4,187	...	3,550	...	9,120	3,200	3,320	...	31,527	44,868
Stationery, Proof Paper, Office Forms and Printing	24,479	...	8,233	27,712	9,811	48,055	24,316	11,811	2,694	15,754	15,239	14,875	1,376	1,38,931	1,66,643
Audit Charges	26,351	...	1,340	27,691	10,150	8,655	12,803	8,350	6,345	8,576	7,450	3,815	1,368	65,504	93,195
Total Departmental Charges	5,28,785	...	18,588	5,47,273	2,06,616	2,40,854	4,57,719	1,16,242	1,16,203	2,36,331	2,06,293	96,088	24,904	16,77,298	22,24,571
GRAND TOTAL	26,12,165	918	1,40,990	27,54,073	10,98,401	11,08,380	16,26,823	8,45,016	6,49,922	8,16,246	8,78,889	4,56,085	1,95,011	76,74,850	1,04,28,923

J. and J.J. Miscellaneous.

No. 73D.—STATEMENT showing by Governments and Departments the Value of Stationery Stores supplied from the Central and Provincial Stores during the year ended 31st March 1930.

PROVINCIAL GOVERNMENTS.																									
DEPARTMENTS.	CENTRAL GOVERNMENT.		GOVERNMENT OF MADRAS.		GOVERNMENT OF BOMBAY.		GOVERNMENT OF BENGAL.		GOVERNMENT OF UNITED PROVINCES.		GOVERNMENT OF PUNJAB.		GOVERNMENT OF BURMA.		GOVERNMENT OF HYAL AND ORISSA.		GOVERNMENT OF CENTRAL PROVINCES AND BIKANER.		GOVERNMENT OF ASSAM.		Shan States and Federations.	TOTAL.	GRAND TOTAL.		
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.					
Customs	R	29,251	..	..	R	..	R	..	R	..	R	..	R	..	R	..	R	..	R	..	R	..	R	29,251
Income Tax . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	87,418
Salt . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	10,518
Opium . . . . .	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,148
Land Revenue	785	44,159	1,23,214	..	1,40,143	..	43,478	1,037	61	24,547	..	51,017	..	25,208	4,63,427
Excise	1,145	..	10,506	10,100	80	2,301	..	1,083	0,067	..	2,989	463	42,405
Stamp	931	349	..	..	1,031	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,841
Forest	5,224	19,023	..	..	..	14,463	1,580	..	5,204	..	3,450	..	23,465	3,054	..	..	8,124	..	2,105	..	570	..	..	92,330
Registration	327	..	70,597	..	..	2,029	70	15,108	..	1,443	..	..	..	..	..	4,401	..	..	..	706	..	..	..	1,01,578
Railway	(a) 9,04,011	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	9,02,011
Posts and Telegraphs	2,38,023	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,38,023
General Administration	92,591	4,89,510	..	..	50,959	..	49,539	3,050	14,257	2,321	10,306	5,724	48,101	..	88,554	..	5,592	1,570	5,998	..	1,408	2,486	7,09,990	
Audit	71,051	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	71,051
Administration of Justice	112,086	1,01,301	..	..	63,969	..	24,735	..	20,853	..	22,403	..	10,353	..	14,109	..	6,190	..	2,517	..	..	..	..	2,82,741

Jails and Censet Settlements	1,745	6,601	8,119	...	1,582	...	1,695	...	2,449	...	2,433	...	1,407	...	656	...	509	...	217	...	2,000	...
Police	11,270	52,973	75,131	...	34,800	...	17,002	...	0,613	...	20,439	...	17,775	...	2,469	...	4,438	...	217	...	2,000	...
Ports and Pilgrage	3,050	268	...	...	124	...	...	...	...	...	558	...	...	...	...	...	...	...	...	...	1,247	...
Backfastinal	3,603	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Political	55,015	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Frontier Watch and Ward	1,533	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Identific Departments	52,682	2,081	778	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Education	5,115	1,413	53,040	...	40,492	...	97	...	...	...	...	...	404	...	0,131	...	2,171	...	249	...	1,75,137	...
Medical	3,558	85	40,010	...	12,760	...	...	...	...	...	...	...	...	...	4,014	...	1,184	...	308	...	01,021	...
Public Health	048	...	7,411	...	23,522	...	...	...	...	...	...	...	...	...	2,150	...	392	...	...	...	45,918	...
Agriculture	0,937	...	24,580	...	22,837	...	...	...	...	...	...	...	...	...	3,019	...	2,028	...	...	...	52,886	...
Industries	...	...	10,043	...	...	...	...	...	...	...	...	...	...	...	2,347	...	1,447	...	...	...	20,557	...
Aviation	2,564	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Currency	0,010	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	2,007	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Printing	10,00,120	1,71,500	3,55,546	...	0,87,356	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	22,74,800	...
Public Works	35,005	555	67,414	...	50,433	...	29,527	...	50,409	...	10,374	...	0,561	...	8,006	...	4,510	...	1,035	...	8,70,653	...
Military Department	4,45,082	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Miscellaneous	24,403	8,308	9,387	...	2,473	...	...	...	...	...	1,383	...	1,057	...	80	...	...	...	...	...	88,037	...
Unallocated Items	...	21,510	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	21,510	...
TOTAL SUPPLIES	37,08,140	9,33,805	3,12,472	...	1,70,401	...	5,47,029	...	5,23,104	...	2,10,007	...	1,00,010	...	37,503	...	18,471	...	4,051	...	52,14,040	...
Supplies from Central Stores at Calcutta (See Account No. 71 E)	...	...	...	...	11,55,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Supplies from Central Stores at Peshawar (See Account No. 72 E)	36,71,532	804	717	...	13	...	5,47,029	...	6,28,104	...	...	...	...	...	...	...	...	...	...	...	24,02,771	...
Supplies from Provincial Stores at Madras (See Account No. 73 E)	85,001	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Supplies from Provincial Stores at Bombay (See Account No. 74 E)	31	9,31,701	3,12,472	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12,44,203	...
Supplies from Provincial Stores at Baroda (See Account No. 75 E)	870	...	714,873	...	1,70,292	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	8,01,285	...
Supplier from Provincial Stores, Bihar and Orissa (See Account No. 76 E)	...	...	...	...	...	...	...	...	...	...	2,00,007	...	...	...	...	...	...	...	...	...	4,38,628	...
TOTAL AS ABOVE	37,08,140	9,33,805	3,12,472	...	1,70,401	...	5,47,029	...	5,23,104	...	2,10,007	...	1,00,010	...	37,503	...	18,471	...	4,051	...	52,14,040	...

(c) Includes Rs. 81,426, the credit for which has been adjusted under, "XXIV—Stationery and Printing."

No. 73E.—STATEMENT showing the VALUE of STATIONERY STORES IN, and PURCHASED FOR, AND ISSUED FROM, the STATIONERY STORES during the year ended 31st March 1930.

	CENTRAL STORES.		PROVINCIAL STORES, MADRAS.	PROVINCIAL STORES, BOMBAY.	PROVINCIAL STORES, BURMA.	PROVINCIAL STORES, BIKANER AND ORISSA.	TOTAL.
	CALCUTTA.	PESHAWAR.					
	R	R	R	R	R	R	R
BALANCE IN STOCK ON 1st APRIL 1929	16,79,178	36,188	3,91,729	3,83,448	63,288	1,51,775	27,10,704
RECEIPTS.							
Received from England	5,01,654	...	1,85,133	89,599	49,777	20,958	8,47,121
Purchased in India	61,97,820	...	9,16,647	6,66,609	3,56,017	1,07,475	82,44,628
Received from Calcutta Store . . . . .	...	1,46,143	...	...	...	...	1,46,143
Other Receipts	10,13,963	1,142	1,68,000	1,09,352	50,896	16,328	13,56,190
TOTAL RECEIPTS	77,10,430	1,47,285	12,69,780	8,65,520	4,56,190	1,44,741	1,05,94,072
ISSUES.							
To Central Government (See Account No. 73 D)	(a) 55,92,671	55,691	31	876	...	...	36,79,269
To Central Store at Peshawar	(b) 1,46,793	...	...	...	...	...	1,46,793
To Provincial Governments (See Account No 73 D)	(c) 24,92,200	...	12,44,263	8,91,235	4,38,528	1,47,722	52,13,978
Other issues	13,57,069	5,801	97,657	33,759	8,159	13,957	15,16,302
TOTAL ISSUES	75,89,733	91,492	13,41,951	9,25,900	4,46,687	1,61,579	1,05,56,342
BALANCE IN STOCK ON 31st MARCH 1930	18,00,881	91,981	3,19,558	3,28,168	72,891	1,34,957	27,48,484

(a) Exclusive of Rs. 2,011, of which Rs. 28,615 represent Commission on supplies made by Contractors direct to Railways and Rs. 290 on account of value of Stationery supplied to Military Department during 1928-29 but adjusted in the Accounts for 1929-30.

(b) Includes Rs. 650, being the amount of net difference on account of value of Stationery Stores not brought to account in the Peshawar Stores in the year of supply.

(c) Exclusive of Rs. 71, of which Rs. 69 represent Commission on supplies of Stationery made by Contractors direct to the Government of Punjab, and Rs. 12 adjusted in excess by the Accountant General, Bombay.

1

2

Medical	23,109	24,651	30,592	64,186	10,918	12,855	17,740	24,488	13,607	1,747	37	2,01,071	2,24,180
Public Health	1,689	16,351	14,135	7,475	15,080	8,941	21,052	17,326	5,894	929	...	1,06,933	1,08,622
Agriculture	27,843	53,897	23,552	8,024	21,627	29,472	22,598	25,505	3,436	1,390	...	1,89,431	2,17,274
Industries . . . . .	...	4,633	608	433	5,447	4,320	539	4,830	4,121	50	...	24,929	24,929
Aviation	25,791	...	...	...	...	...	...	...	...	...	...	...	25,791
Currency	25,257	...	...	...	...	...	...	...	...	...	...	...	25,257
Mint	2,196	...	...	...	...	...	...	...	...	...	...	...	2,196
Stationery and Printing	8,63,952	1,83,655	44,959	32,149	9,412	80,624	1,26,105	6,278	9,795	2,319	...	4,95,306	13,59,258
Public Works	11,554	30,291	91,752	84,730	99,056	1,33,800	59,725	36,385	28,916	18,050	12	5,82,717	5,94,271
Military Department	11,56,711	...	...	...	...	...	...	...	...	...	...	...	11,56,711
Miscellaneous	2,02,769	54,780	1,08,115	48,423	74,697	1,50,297	33,824	30,827	21,463	92	...	5,22,521	7,25,290
TOTAL VALUE OF PRINTING WORK DONE	61,16,620	11,53,390	12,09,449	19,27,475	11,01,985	10,55,412	9,88,458	7,51,295	5,96,442	1,84,758	10,950	89,79,614	1,50,96,234
Charges.													
Cost of Printing Establishments and Charges as in Account No. 73 C.	22,05,800	8,91,793	8,61,485	11,09,174	7,28,754	6,33,776	5,79,015	6,72,396	3,52,952	1,70,107	...	59,97,352	82,04,352
Add—Cost of Paper and Bind- ing materials	17,48,640	2,26,459	3,54,415	6,13,474	4,39,665	4,82,547	2,88,142	2,83,922	1,53,203	14,075	...	28,25,992	45,74,632
Add—Departmental Charges (See Account No. 73C.)	5,47,273	2,06,610	2,48,834	4,27,719	1,16,292	1,16,206	2,36,331	2,06,293	96,089	24,904	...	16,77,298	22,24,571
Add—Value of Printing, etc., done by the Forms Stores, Central Printing Office, etc. . .	15,13,974	...	...	...	...	...	...	...	...	...	...	...	15,13,974
Deduct—Charges on account of Branches unconnected with Printing proper, such as Pub- lishing, Type Foundry, etc. . .	55,077	1,32,345	1,29,952	3,32,327	1,71,463	73,813	17,349	3,73,559	4,791	24,161	...	12,91,765	13,46,842
Cost of Printing Work done by Central Government Presses for Provincial Governments . .	—38,125	...	90	22,145	...	3,937	...	155	...	848	10,950	38,125	...
TOTAL CHARGES	59,23,485	11,92,523	12,32,892	19,30,185	11,13,248	10,62,648	10,57,039	7,57,407	6,04,537	1,85,773	10,950	92,47,202	1,51,70,687
Cost of Printing Work done by Provincial Government Presses for the Central Government.	1,23,135	—39,133	—62,365	—2,710	—11,263	—7,236	—55,206	—6,112	—8,095	—1,015	...	—1,93,135	...
Value of other supplies . . . .	...	...	—61,078	...	...	...	—13,375	...	...	...	...	—74,453	—74,453
TOTAL PRINTING CHARGES DISTRIBUTED AS ABOVE	61,16,620	11,53,390	12,09,449	19,27,475	11,01,935	10,55,412	9,88,458	7,51,295	5,96,442	1,84,768	10,950	89,79,614	1,50,96,234

J. and JJ.—Miscellaneous.

XXXV and 47—Miscellaneous.

This head covers all transactions of the Civil Department (as distinguished from the Military and Commercial Departments, the miscellaneous transactions of which are taken to the Military or the commercial major head of accounts concerned) which cannot be brought to account under any of the foregoing descriptive heads. The transactions are exhibited in sufficient detail in Accounts Nos. 74, 74A, 74B and 74C and do not call for any further explanation.

No. 74—ACCOUNT OF MISCELLANEOUS RECEIPTS for the year ended 31st March 1930.

	India, General.	Malakhalisa.	North-West Frontier Province	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Burma	Bihar and Orissa	Central Provinces and Berar.	Assam.	Coorg.	TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R	R
CENTRAL GOVERNMENT.														
Receipts in India.														
Unclaimed Deposits	46,284	31,630	36,139	20,455	18,387	3,444	250	2,052	854	1,635	203	...	...	1,60,843
Treasure Trove	51	..	378	...	...	...	...	...	...	...	...	...	...	429
Unclaimed Bills of Exchange of more than three years' standing	67	...	...	51	50	801	...	376	20	116	18	...	...	1,499
Sale-proceeds of Durbar Presents	3,632	...	22	...	...	...	...	...	...	...	...	...	...	3,654
Sale of old Stores and Materials	69,564	5,184	7,125	102	2,599	41	5	14	3,436	165	...	979	...	89,614
Sales of Land and Houses, etc.	30,180	271	32	...	1,04,984	...	92,005	...	...	...	...	...	...	2,29,472
Fees for Government Audit	86,202	2,810	13,237	36,975	74,639	2,200	18,521	22,709	31,363	3,092	3,171	4,522	671	3,01,142
Rents	71,445	1,314	94	2,880	...	...	3,625	...	...	...	...	1,405	...	80,763
Rates and Taxes . . . . .	...	7,734	...	...	...	...	...	...	...	...	...	...	...	7,734
Naturalisation, Passport and Copyright fees	19,102	1,335	1,405	1,241	74,371	2,115	4,756	364	655	1,548	575	3,807	...	1,11,274
Other Fees, Fines and Forfeitures	78,674	1,023	5,704	1,880	8,917	1,262	12,699	4,768	1,316	2,400	1,826	...	...	1,20,475
Contributions	1,64,624	2,512	...	...	...	...	...	...	...	29,388	...	4,352	...	2,01,876
Percentage on capital cost of furniture supplied to High Officers	11,121	2,751	2,668	771	1,749	...	...	437	...	...	...	...	...	19,495
Receipts on account of lapsed Wasika Pensions payable in lieu of Interest on the Oudh Loans . . . . .	...	...	...	...	...	...	40,087	...	...	...	...	...	...	40,087
Commission on purchase and sale of Government Securities and on Savings Bank investments	12,950	...	...	7,501	9,200	...	...	...	54	...	...	...	9	29,714
Gain by exchange on local transactions	10,062	...	...	...	...	...	...	1,289	...	...	...	...	...	11,351

Recoveries of over payments	1,67,961	5,774	25,111	507	31,554	...	2,418	11,045	51,844	752	2,058	1,377	...	3,00,401
Collection of Payments for services rendered	23,786	5,219	10,242	...	1,05,556	...	4,724	50,659	...	...	23,326	...	...	2,23,512
Miscellaneous	1,55,999	225	5,57,385	10,231	22,089	708	8,544	11,391	3,127	478	892	3,928	...	7,74,997
Deduct—Refunds	9,52,084	67,818	6,69,540	82,624	4,56,095	10,571	1,87,654	1,05,104	92,109	39,574	32,069	20,370	680	27,16,332
	2,82,678	18,090	22,267	14,653	4,243	312	403	680	3,211	16	648	1,741	...	3,48,778
TOTAL RECEIPTS IN INDIA	6,69,206	49,729	6,37,973	67,941	4,51,762	10,259	1,87,225	1,04,524	88,958	39,558	11,421	19,029	680	23,57,554

Receipts in England.

Receipts from His Majesty's Foreign Office on account of excess cost of Diplomatic and Consular Establishments in Persia (balance for 1926-27 and adjustment and advance for 1927-28)

Contributions in respect of Marine Insurance, Commission on Freight, etc., levied on Stores :—

Supplied for Posts and Telegraphs, State Railways, etc.

Recoveries in respect of Packing charges on Stores for India.

Ditto Inspection on behalf of the Indian Stores Department, etc.

Ditto Agency charges for the sale of Opium produced at the Opium Factory Ghazipur

Sale of Unserviceable Stores

Sale of books published in England

Sale proceeds of books, etc., to Indian Civil Service Candidates

Receipts from Inland Revenue Department as allowance in respect of Income Tax assessments made at the India Office and the High Commissioner's Office

Miscellaneous receipts in aid of the India Office

Recoveries towards Agency Work in connection with the Purchase and Sale of Publications

Proceeds of disposal of lease of premises at Grosvenor Gardens.

Recoveries of over payments

Miscellaneous

	Secretary of State.	High Commissioner.	Total.
£	£	£	£
12,657	...	...	12,657
...	8,325	8,325	8,325
...	1,111	1,111	1,111
...	9,498	9,498	9,498
...	8,669	8,669	8,669
...	812	812	812
...	31	31	31
...	7,408	7,408	7,408
...	41	41	41
...	2,000	2,000	4,000
387	...	387	387
...	211	211	211
...	32,316	32,316	32,316
...	39	39	39
166	744	744	910
TOTAL RECEIPTS IN ENGLAND	13,210	71,505	86,715

Ditto converted into Rs. at £1=Rs. 18½	11,56,200
Exchange on ditto	10,584
TOTAL RECEIPTS—CENTRAL GOVERNMENT	35,24,338
TOTAL RECEIPTS—PROVINCIAL GOVERNMENTS AS IN ACCOUNT NO. 74A.	1,19,29,732
TOTAL MISCELLANEOUS RECEIPTS	1,54,54,070

(a) Includes Ferry Receipts, Rs. 1,69,709, and Toll fees on the Khyber Road, Rs. 53,553.

No. 74A.—ACCOUNT of MISCELLANEOUS RECEIPTS of the PROVINCIAL GOVERNMENTS for the year ended 31st March 1930.

	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Belar.	Government of Assam.	Government of Coorg.	Shan States Federalisation.	Total.
	R	R	R	R	R	R	R	R	R	R	R	R
PROVINCIAL GOVERNMENTS.												
Unclaimed Deposits	4,50,604	2,76,850	8,84,672	5,55,026	4,01,970	2,24,055	7,05,681	1,11,575	1,15,788	95	...	37,26,216
Treasure Trove	1,247	194	...	735	590	...	3	25	...	...	...	2,494
Sale-proceeds of Durbar Presents . . . . .	...	...	...	...	1	...	21	...	18	...	...	40
Sale of old Stores and Materials	13,651	2,468	9,832	3,360	8,047	21,933	4,743	2,127	988	264	1,41,299	2,14,312
Sale of Land and Houses, etc.	8,297	4,500	2,455	63,533	51,611	...	10	2,19,473	73	...	...	3,49,952
Fees for Government Audit	47,993	75,893	84,245	2,14,070	1,43,599	680	34,548	8,123	22,422	...	...	6,31,573
Contributions	48,055	20,094	1,98,007	...	11,938	29,506	...	21,600	...	...	29,01,207	32,32,067
Rents	5,244	14,954	12,039	2,23,526	20,733	11,681	33,882	2,49,587	8,508	...	270	5,80,554
Rates and Taxes . . . . .	...	...	44	...	...	...	...	...	718	...	...	762
Other Fees, Fines and Forfeitures	3,42,785	3,223	7,193	3,808	6,76,971	5,100	37,826	17,910	240	3,560	15,807	11,12,233
Recoveries of over payments	3,90,159	84,191	1,82,775	9,81,060	1,28,031	91,481	1,54,355	23,916	5,785	199	1,237	20,52,789
Collection of payments for services rendered	1,77,479	6,299	...	5,750	...	24,675	42,119	...	...	6	...	2,56,327
Miscellaneous	2,10,899	1,13,341	1,21,650	1,63,197	(c) 12,39,975	29,150	64,539	58,309	43,081	179	182	20,44,502
	17,03,413	6,08,607	14,97,812	22,19,065	26,84,866	4,35,241	10,77,717	7,12,705	1,97,621	4,302	30,59,802	1,42,03,651
Deduct—Refunds	2,19,789	96,151	4,99,539	4,11,648	2,16,203	2,72,833	2,38,218	2,83,275	35,887	30	1,900	22,75,473
TOTAL RECEIPTS IN INDIA	14,83,624	5,12,456	9,98,273	18,07,417	24,68,163	1,65,408	8,39,499	4,29,430	1,61,734	4,272	30,57,902	1,19,28,178

RECEIPTS IN ENGLAND.																					
<i>High Commissioners.</i>																					
Recoveries of over payments	£	...	£	24	34	...	£	52	...	£	...	£	...	£	...	£	...	£	...	£	...
Ditto Converted into Rs. at £ 1 = Rs. 13½	£	...	£	326	451	...	£	700	...	£	...	£	...	£	...	£	...	£	...	£	...
Exchange on ditto	£	...	£	2	6	...	£	7	...	£	...	£	...	£	...	£	...	£	...	£	...
TOTAL MISCELLANEOUS RECEIPTS OF PROVINCIAL GOVERNMENTS	£	14,83,624	£	5,12,456	18,07,874	24,69,168	1,86,115	8,39,499	4,29,492	1,61,734	4,272	30,57,902	1,19,29,732								

(a) Includes Rs. 8,36,030 on account of Copying Agency Account Receipts.

No. 74 B.—ACCOUNT of MISCELLANEOUS CHARGES for the Year ended 31st March 1930.

86

FINANCE AND REVENUE ACCOUNTS OF THE

	India General.	Bombay.	Madras.	North West Frontier Province.	Bengal.	United Provinces.	Punjab.	Rajput.	Bihar and Orissa.	Central Provinces and Berar.	Azamgarh.	Cooch.	TOTAL.
CENTRAL GOVERNMENT.	R	R	R	R	R	R	R	R	R	R	R	R	R
Charges in India.													
Advances, Rewards, etc.	550	...	100	1,000	200	2,700	1,598	573	3,168	571	87	100	10,622
Stipends to holders of Literary Titles	12,708	55,486	...	...	...	...	...	...	680	...	...	...	69,734
Grants and allowances to Vakils	60,873	...	...	483	2,143	1,523	640	107	100	...	...	...	74,439
Books and Periodicals.													
of Books and Periodicals, etc.	27,221	1,502	2,908	...	1,024	...	...	...	...	...	...	...	32,745
Charity.	1,502	...	1,755	...	...	...	...	...	...	...	...	...	3,257
Grants for Charitable Purposes													
on account of European Vagrants	310	853	62	...	...	...	...	...	...	...	...	...	1,225
Miscellaneous.													
Grants for Destruction of Wild Animals	58,940	...	...	...	...	...	...	...	...	...	...	...	58,940
Establishments.	15,16,737	...	...	21,887	67,723	46,244	29,724	10,100	31,428	51,470	63,037	13,643	18,45,940
Grants Commissions of Enquiry	10,817	13,797	826	414	...	...	22	1,086	905	...	7	109	27,555
Grants temporary loans and advances	13,943	...	...	...	...	...	...	...	...	...	...	...	13,943
Grants—Indian Soldiers' Board	2,15,728	...	...	...	...	...	...	...	...	...	...	...	2,15,728
Grants Rates and Taxes	...	...	...	...	...	...	...	...	...	...	...	...	22,014
Grants for training of disabled soldiers	2,08,120	7,900	74,740	...	2,454	...	...	...	...	...	2,668	...	4,80,129
Grants Indentures	55,863	1,53,544	...	...	15,983	...	25,194	...	...	26,000	11,146	...	27,91,179
Grants Miscellaneous Compensation	157	...	189	...	...	48	187	...	...	...	27	...	526
Grants Charges for the treatment of Patients	405	...	...	...	1,370	...	...	...	...	...	...	...	1,775
Grants Miscellaneous Further Charges	18,977	...	...	...	...	...	...	...	...	...	...	...	18,977
Grants Clearing Office	58,604	...	...	...	10	...	1,900	...	...	...	...	...	58,614
Grants Exchange on local transactions	...	...	...	...	...	...	...	...	...	...	...	...	298
Grants arising out of the War adjusted in the Civil Department	3,22,737	...	...	...	921	...	...	...	...	...	...	...	12,48,713
Grants Miscellaneous and Unforeseen Charges	37,87,773	2,02,422	30,080	34,735	81,779	49,208	9,83,349	35,973	36,124	63,041	26,68,111	32,063	80,87,270

Charges in England—

Contribution towards expenses of the Secretariat of the League of Nations	...	...	...
Expenditure in connection with the League of Nations Assembly and Committees	...	...	...
Relief and Repatriation of destitute Indians	...	...	...
Cost of insignia of Indian Orders	...	...	...
Sum placed at the disposal of the Secretary of State for India for Secret Service	...	...	...
Commission on pensions and leave allowances paid abroad	...	...	...
Contribution towards the School of Oriental Studies	...	...	...
Expenditure in connection with the Conference on Import and Export Prohibitions	...	...	...
Expenditure in connection with the International Conference for Safety of Life at Sea	...	...	...
Expenditure in connection with the Conference on treatment of Foreigners	...	...	...
Expenditure in connection with the Meteorological Conference	...	...	...
Expenditure in connection with the Counterfeiting Conference	...	...	...
Expenditure in connection with the Conference on Codification of International Law	...	...	...
Expenditure in connection with the Imperial Conference	...	...	...
Expenditure in connection with the Imperial Conference	...	...	...
Expenditure in connection with the Royal Commission on Labour in India	...	...	...
Advance in aid of production of film lecture "Romania India" written off as irrecoverable	...	...	...
Expenditure in connection with the Indian Statutory Commission	...	...	...
Expenditure in connection with the Indian Central Committee	...	...	...
Expenditure in connection with the International Labour Conference	...	...	...
Contribution to International Copyright Union	...	...	...
Expenditure in connection with the International Conference on Economic Statistics	...	...	...
Expenditure in connection with the Indian Forestry Committee	...	...	...
Expenditure in connection with the Royal Commission on Agriculture in India	...	...	...
Pay and expenses of officers specially employed	...	...	...
Cost of books published in England	...	...	...
Books, periodicals, etc.	...	...	...
Grants-in-aid to Indian students	...	...	...
Donations to Indian Societies, etc.	...	...	...
Charges for actual work performed for the India Office	...	...	...
Contribution to overseas Mechanical Transport Fund	...	...	...
Miscellaneous charges connected with the supply of Stores to India—	...	...	...
Stores lost or damaged in transit to India owing to ordinary Marine risks	...	...	...
Contributions to general average	...	...	...
Commission on Freight, Lighterage, Dock Dues, Packing, etc.	...	...	...
Contribution to Appeal on behalf of Sir Ronald Ross	...	...	...
Shipping overseas pay	...	...	...
Leave Gratuity and Legation Pay	...	...	...
Stationery items	...	...	...

TOTAL CHARGES IN ENGLAND

Secretary of State.	High Commissioner.	Total.
£	£	£
54,708	...	54,708
6,181	...	6,181
862	1,158	2,045
1,014	...	1,014
8,000	...	8,000
554	...	554
1,250	...	1,250
49	...	49
1,159	...	1,159
379	...	379
494	...	494
58	...	58
25	...	25
198	...	198
140	...	140
4,023	...	4,023
2,000	...	2,000
13,096	...	13,096
12,514	...	12,514
2,367	...	2,367
103	...	103
16	...	16
374	...	374
42	...	42
1,511	...	1,511
625	...	625
237	...	237
375	...	375
427	...	427
2,156	...	2,156
1,500	...	1,500
...	1,178	1,178
...	2,114	2,114
...	12,016	12,016
...	2,000	2,000
...	1,143	1,143
...	2,078	2,078
1,053	135	1,188
118,078	33,594	151,672

Ditto converted into Rs. at £1=Rs. 134

Exchange on ditto

TOTAL CHARGES—CENTRAL GOVERNMENT

TOTAL CHARGES—PROVINCIAL GOVERNMENTS (as in Account No. 74C)

TOTAL MISCELLANEOUS CHARGES

(a) Represents out-remittances for Rs. paid to H. H. H. the Sultan of Hyderabad
(b) Represents payments on account of remittances of leave charges paid in previous years

GOVERNMENT OF INDIA, FOR THE YEAR 1929-30.

No. 74C.—ACCOUNT OF MISCELLANEOUS CHARGES OF THE PROVINCIAL GOVERNMENTS for the Year ended 31st March 1930.

	Government of Madras.		Government of Bombay.		Government of Bengal.		Government of United Provinces.		Government of Punjab.		Government of Burma.		Government of Bihar and Orissa.		Government of Central Provinces and Bihar.		Government of Assam.		Government of Coorg.	Siam States Federation.	TOTAL PROVIN- CIA.
	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.	Reserved.	Transferred.			
Charges in India.																			R	R	R
Allowances, Rewards, etc.																					
Darbar Presents and allowances to Vakils . . . . .	..	..	5,123	..	67	..	..	..	..	..	24,900	..	1,000	..	1,024	..	..	..	..	64	32,387
Travelling Allowances of Officials and Non-officials attending Durbars	..	..	..	..	24	..	239	..	..	..	1,332	..	208	..	..	..	94	..	..	11,038	13,635
Books and Periodicals.																					
Cost of Books and Periodicals, etc..	..	..	141	..	..	..	9,751	..	11,835	..	..	7,674	14,176	..	..	..	1,800	..	..	..	45,377
Charity.																					
Donations for Charitable Purposes .	54,043	..	1,00,519	..	80,010	..	7,489	57,551	3,457	..	24,788	5,206	1,750	..	1,388	..	12,210	..	14,466	..	4,22,527
Charges on account of European Vagrants	995	..	5,495	..	7,849	..	3,702	..	5,592	..	429	..	189	..	194	..	..	..	82	..	24,587
Miscellaneous.																					
Publicity Board . . . . .	..	..	..	..	..	..	..	..	64,301	..	43,155	..	..	..	..	..	..	..	..	..	1,08,057
Rewards for Destruction of Wild Animals	10,863	..	231	..	2,590	..	25,720	..	1,849	..	5,612	34,841	7,298	..	20,838	..	9,991	..	1,612	2,916	1,24,070
Petty Establishments . . . . .	..	..	5,150	..	18,688	..	4,690	..	..	..	8,423	..	43,884	..	43,424	..	53,445	..	..	..	1,77,893
Special Commissions of Enquiry .	80,000	..	33,318	15,221	10,403	..	..	24,265	27,780	..	14,807	3,553	..	..	..	..	16,786	..	..	..	2,11,599
Irrecoverable temporary advances written off .	11,564	..	12,013	..	9,649	..	4,85,951	..	50,594	..	32,771	253	15	..	686	..	1,009	..	..	880	6,05,383

[illegible]

(a) Consists mainly of miscellaneous grants-in-aid to local bodies.

(b) Less than \$1.

60A.—Other Provincial Works not charged to Revenue.

This head is intended for the record of capital expenditure of an occasional nature undertaken from borrowed funds by Provincial Governments in departments in which such expenditure is not customary.

No. 74D -ACCOUNT of EXPENDITURE ON OTHER PROVINCIAL WORKS NOT CHARGED TO REVENUE during and to end of the year 1929-30.

	Expenditure during the year.			Expenditure to end of the year.
	Reserved.	Transferred.	Total.	
	Rs	R	R	Rs
Provincial Governments.				
GOVERNMENT OF BOMBAY.				
Land Revenue :—				
Development of Artillery Maidan, Karachi . . .	277	...	277	20,29,288
Excise :—				
Construction of quarters and peons' lines for Excise Department . . . . .	...	...	...	10,963
Payment of Compensation for Plant of the Dhulia Distillery . . . . .	...	...	...	2,00,000
Purchase of Sewri Dockyard . . . . .	...	...	...	88,773
Industries :—				
Value of Acetone Factory Buildings at Nasik . . .	...	...	...	17,39,012
Contribution towards the pay of the Senior Assistant Consulting Surveyor to Government	3,600	...	3,600	3,600
TOTAL	3,877	...	3,877	40,80,636
GOVERNMENT OF THE UNITED PROVINCES.				
Land Revenue :—				
Original Works . . . . .	...	...	...	2,01,552
General Administration :—				
Construction of Buildings	657	...	657	26,50,858
Establishment . . . . .	...	...	...	97,438
Education :—				
Electric Installation in the Thomason College, Roorkee . . . . .	...	23,610	23,610	53,608
TOTAL	657	23,610	24,267	30,03,456
GOVERNMENT OF THE CENTRAL PROVINCES.				
Stationery and Printing :—				
Capital outlay on purchase of machinery . . . . .	...	...	...	1,60,821
TOTAL PROVINCIAL GOVERNMENTS	4,534	23,610	28,144	72,44,918

60C.—Capital outlay on Bombay Land Scheme.

This capital major head has been provisionally opened from the accounts for 1927-28, for the adjustment of amounts payable to the Government of Bombay for reclaimed lands at Colaba taken over by the Government of India for the use of the Military Department. It was intended to pay for this land out of the sale-proceeds of certain properties held by the Military Department in Bombay, but, in view of the general fall in land values, it is impossible to dispose of these properties to advantage. The total sum payable to the Bombay Government amounts to Rs. 2.26 crores and the payment will be made by cancelling an equivalent amount of loan taken by that Government from the Government of India. The whole question is still under the consideration of the Government of India, and the adjustment under the Capital head in the accounts for 1927-28 was made without prejudice to any final decision that might be reached on the several financial and administrative questions involved. There were no adjustments under this head in the accounts for 1928-29 and 1929-30.

No. 74E.—ACCOUNT of CAPITAL OUTLAY on BOMBAY LAND SCHEME during and to end of the year 1929-30.

	Expenditure during the year.	Expenditure to end of the year
	R	R
Central Government.		
BOMBAY.		
Cost of Land taken over for the Military Department	20,74,500
Total	20,74,500

GOVERNMENT OF INDIA.

FINANCE AND REVENUE ACCOUNTS,

1929-30.

Section K.—Military Receipts and Services.

Revenue, Rs. 3,98,08,743, Expenditure, Rs. 59,08,08,743.

Military Reserve Fund—Credit Rs. 13,41,222.

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.		
				Detail.	MAJOR HEAD TOTAL.	
					Revenue.	Expenditure.
General	75	General Summary of Military Services	514	R 55,10,00,000	R ...	R ...
Army	75A	Abstract Account of Receipts	518	...	3,26,43,223	...
"	75B	Ditto ditto of Charges	519	...	...	53,42,77,643
"	75C	Detailed Account of Receipts	520 to 525	...	...	...
"	75D	Detailed Account of Charges	526 to 574	...	...	...
Marine	76A	Receipts	583	...	14,83,019	...
"	76B	Expenditure	583 & 584	...	...	82,62,152
Military Engineer Services. . . .	77	Receipts	586	...	53,52,501	...
" "	77A	Expenditure	587	...	...	4,69,27,726
" "	77B	Details of Expenditure on— Works	589	2,28,19,653	...	...
" "	77C	Standing Charges	591	1,76,35,189	...	...
" "	77D	Establishment	592	61,87,072	...	...
" "	75	Transfer to Military Reserve Fund	514	...	...	13,41,222
		Total . . . .		...	3,98,08,743	59,08,08,743
Military Reserve Fund	77E	Appropriation to Military Reserve Fund	594	...	13,41,222	...

No. 75.—GENERAL SUMMARY OF MILITARY SERVICES during the year ended 31st March 1930.

	GROSS EXPENDITURE.	RECEIPTS.	NET EXPENDITURE.
	£	£	£
ARMY—			
Part A—Standing Army	50,29,45,826	3,23,99,997	47,05,45,829
Part B—Auxiliary and Territorial Forces	79,08,272	30,349	78,77,923
Part C—Royal Air Force	2,34,23,545	2,12,877	2,32,10,668
TOTAL ARMY	53,42,77,643	3,26,43,223	50,16,34,420
Marine	52,62,152	14,83,019	67,76,133
Military Engineer Services	4,69,27,726	56,82,501	4,12,45,225
Transfers to Military Reserve Fund	13,41,222	...	13,41,222
TOTAL	59,08,08,743	3,98,08,743	55,10,00,000

XXXVI and 48—Army.

Army accounts are naturally concerned primarily with expenditure, any revenue that accrues being incidental only and forming an insignificant set-off against military charges. The fact is fully recognised in the system of accounts which now prevails. Army expenditure is distributed over a number of main heads, as far as possible according to the services to whose maintenance it is devoted. This plan is also followed in the case of revenue, which is credited to receipt heads numbered to correspond with the expenditure heads.

2. The Army transactions are primarily classified under 'A—Standing Army', 'B—Auxiliary and Territorial Forces' and 'C—Royal Air Force', the first being sub-divided into main Heads which are detailed in Accounts Nos. 75-A and 75-B. The second and the third Heads have been opened with a view to showing these charges separately from those of the 'Standing Army'.

3. Prior to 1921-22, the Army transactions were classified under two main Divisions, Effective and Non-Effective, the former being sub-divided into eighteen Grants and the latter into two Grants. The system of accounting then in force was directed mainly to recording the cash expenditure and cash receipts under the several Grant Heads, and no attempt was made to allocate the expenditure or the value of stores consumed to the various services of the Army. A new system of account was introduced with effect from 1921-22 to show, as far as possible, the true cost of the various services inclusive of the cost of stores consumed. This system has, however, been abandoned and a reversion has been made to the cash basis system with effect from 1927-28. No distribution over the several main heads of the cost of stores consumed has therefore been made in the body of these accounts. Under the cost accounting system the transactions relating to the movements of stores were exhibited under the respective service heads but, as the heads relating to stores transactions have, from 1st April 1927, been eliminated from the accounts owing to the introduction of the cash basis system, a separate statement showing the value of opening and closing balances of stores and their movements has been attached to these accounts as appendix I.

In order that the total cost of maintaining the various services and departments of the Army may also be available in one place as in previous years, another statement showing the expenditure (including the value of stores issued and services rendered) incurred in India on those services and departments is published as Appendix II to these accounts.

4. The expenditure on buildings, roads, defence and other works for the Army is brought to account under the head '50-Military Engineer Services.' The works transactions of the Royal Air Force and those of the Army Ordnance Factories and Military Farms are, however, being recorded under Head '48-Army' with a view to the exhibition in one place of the entire transactions in connection therewith.

5. The transactions are set forth in abstract under the several Army 'Heads' in Accounts Nos. 75-A and 75-B for receipts and expenditure respectively. These accounts are followed by detailed accounts 75-C and 75-D for receipts and expenditure, respectively, which give the figures Head by Head under the principal descriptive headings. A brief description of each of the Heads is given below:—

*Transactions in India.***Part A.—Standing Army.**

HEAD I. *Fighting Services.*—This is the most important head, covering all charges in connection with pay and allowances and incidental and miscellaneous expenses of the various fighting units constituting the standing Army of India.

K.—Military Receipts and Services.

HEAD II. *Administrative Services.*—Under this head are recorded the charges connected with the various ancillary units and other subsidiary establishments maintained for the service of the Army in India. These consist chiefly of the cost of military training and education of soldiers, British and Indian; of the supervision and working of military hospitals, Supply Companies and Depôts, Remount Depôts and Arsenals; of the cost of Military Account and Audit Offices, including the office of the Military Accountant General; of the pay and allowances of chaplains, priests and ministers of religion attached to the Army and other miscellaneous charges such as the administration of cantonments, cost of recruiting staff, etc.

HEAD III. *Manufacturing Establishments*—Charges relating to the several manufacturing establishments of the Army are brought to account under this head. They comprise mainly expenditure on account of medical store depôts, factories and farms, etc., which supply medical stores and produce munitions of war, equipment, fodder, etc., for the Army.

HEAD IV. *Army Headquarters, Staff of Commands, etc.*—This Head practically corresponds to the head 'General Administration' on the civil side and records chiefly the cost of the Army Headquarters, including the Commander-in-Chief and his staff, as also the headquarters staff of the Military Commands and of the several Districts and Brigades. The cost of the Army Department and the Military Finance Branch of the Government of India Secretariat is, however, charged to the Civil Department under 'General Administration.'

HEAD V. *Purchase and sale of stores, equipment and animals.*—This Head is intended for the reception of charges connected with the purchase of varieties of military stores, including animals, required for the Army.

HEAD VI. *Special Services.*—The charges brought to account under this Head relate to special campaigns, missions and other extraordinary measures debitable to Indian Revenues. The extra expenditure only connected with these measures is debited to this Head.

HEAD VII. *Transportation, Conservancy, Hot Weather Establishments, etc.*—The charges under this Head consist mainly of the expenditure in connection with the movement of troops and stores, travelling allowances and sea passages on account of officers and others, conservancy and hot weather establishments, etc. Certain miscellaneous charges such as compensation for losses, etc., are adjusted under this head.

HEAD VIII. *Non-Effective Charges.*—Non-effective charges consist in the discharge of liabilities in connection with individuals who no longer serve in the Army, and are practically restricted to the payment of pensions and gratuities but rewards for military services which frequently involve disbursements to officers and men actually serving in the Army are on account of their general similarity to pensions and gratuities, also classified as non-effective charges.

The two main classes of pensions are: (1) retired, wound and invalid pensions and (2) family pensions. Pension contributions in respect of officers and others recovered from the Colonial and Foreign Governments are credited as Army receipts. Rewards for Military services include besides the cost of decorations, medals, etc., the cost of annuities and gratuities granted for meritorious services.

Part B.—Territorial and Auxiliary Forces.

All charges (except conservancy charges which are adjusted under Part A Head VII) relating to the Territorial and Auxiliary Forces, including the cost of supervision at Army Headquarters and at Headquarters of Commands and Districts are debited to this head.

Part C.—Royal Air Force.

The charges under this Part cover all expenditure upon supervision, maintenance, equipment, buildings, etc., of the Royal Air Force.

Transactions in England.

The bulk of the outlay in England is debited to Heads I, II, III, V, VII and VIII and Part C. Under Head I there are heavy charges on account of payments to the Home Government in connection with disbursements made by the War Office in respect of His Majesty's British Forces serving in India; and further outlay in the shape of furlough and other allowances paid to officers and men in England. Furlough and leave allowances of Indian Army Service Corps, Medical, Veterinary and Ordnance Officers and of Civilians employed in the various departments of the Army appear mainly under Head II. The expenditure under Head III represents mainly the cost of medical, ordnance, clothing, etc., stores purchased for Medical Store Depôts and Factories. The value of stores purchased for the mechanical transport and arsenals and clothing depôts, etc., is exhibited under Head V. The value of clothing and ordnance stores brought to India by troops is also adjusted under this head. The charges under Head VII mainly consist of outlay on the conveyance of troops to India. Contribution to the Imperial Government in respect of Military charges for Aden has also been shown under this head: The heavy charges under Head VIII 'Non-effective Charges' relate chiefly to pensions of European officers and soldiers who have served in India and their families. There are heavy charges under Part C on account of payments made to the Air Ministry and marriage allowances and allotments paid in respect of Royal Air Force personnel serving in India and on account of stores for aviation purposes purchased for India.

Heavy receipts in England occur chiefly under Heads VII and VIII. A contribution of £130,000 on account of the extra cost of the transport of troops due to the introduction of short service in the British Army is credited to Head VII. Subscriptions to the Indian Military Service Family Pension Fund, when received in England, and contributions paid by the Imperial Government in respect of pensionary charges of Indian troops serving overseas etc., are taken to Head VIII.

No. 75A.—ABSTRACT ACCOUNT of ARMY RECEIPTS for the year ended 31st March 1930.

HEAD OF RECEIPTS.	INDIA.	ENGLAND.	ENGLAND.	TOTAL INDIA AND ENGLAND.
			Sterling first converted into Rs. at £1=Rs. 13½ and then Exchange added.	
	Rs	£	Rs	Rs
Part A.—Standing Army—				
I.—FIGHTING SERVICES . . .	7 68,502	42 684	5,74,784	13,43,286
II.—ADMINISTRATIVE SERVICES . . .	12 30,914	3,067	41,372	12,72,286
III.—MANUFACTURING ESTABLISHMENTS.	2 68 592	1,224	16,408	2,20,000
IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.	2 462	123	1,640	4,811
V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS . . .	1,30,55,548	68,855	9,18,460	1,45,74,017
VI.—SPECIAL SERVICES	3,404	3,097	41,732	45,136
VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS	35,24,704	137,820	18,51,627	53,75,931
VIII.—NON-EFFECTIVE RECEIPTS . . .	28,26,682	501,082	67,38,048	95,64,750
TOTAL PART A.—STANDING ARMY . . .	2,22,15,908	757,402	1,01,84,080	3,23,99,997
Part B.—Auxiliary and Territorial Forces	30,349	...	...	30,349
Part C.—Royal Air Force	1,94,188	1,889	18,689	2,12,877
GRAND TOTAL	2,24,40,445	758,791	1,02,02,778	3,26,43,223

No. 75-B.—ABSTRACT ACCOUNT of ARMY CHARGES for the year ended 31st March 1930.

HEADS OF EXPENDITURE.	INDIA.	ENGLAND.	ENGLAND.	TOTAL.
			Sterling first converted into Rs. at £1=Rs. 13½ and then Exchange added.	
	R	£	Rs.	R
Part A.—Standing Army—				
(Pay and allowances and other miscellaneous expenditure) —				
I.—FIGHTING SERVICES	15,98,42,959	2,890,392	3,61,82,553	19,60,05,512
II.—ADMINISTRATIVE SERVICES . . .	6,42,70,788	327,374	44,00,873	6,86,71,661
III.—MANUFACTURING ESTABLISHMENTS .	2,43,77,348	599,782	80,70,721	3,24,48,069
IV.—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.	2,00,87,785	96,094	12,92,274	2,13,80,059
V.—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS	4,80,13,727	1,216,081	1,63,51,743	6,43,65,470
VI.—SPECIAL SERVICES	10,791	12	168	10,959
VII.—TRANSPORTATION, CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND MISCELLANEOUS	2,36,82,160	825,156	1,10,80,807	3,47,62,967
VIII.—NON-EFFECTIVE CHARGES	3,54,12,431	3,712,122	4,98,88,698	8,53,01,129
TOTAL PART A.—STANDING ARMY . .	37,56,97,989	9,466,963	12,72,47,837	50,29,45,826
Part B.—Auxiliary and Territorial Forces.	79,08,272	...	...	79,08,272
Part C.—Royal Air Force	1,06,51,761	940,233	1,27,71,794	2,34,23,545
TOTAL ARMY CHARGES	38,42,58,012	10,416,196	14,00,19,631	58,42,77,643

K.—Military Receipts and Services.

No. 75-C.—DETAILED ACCOUNT of ARMY RECEIPTS for the year ended 31st March 1930.

Head of Receipts.		Receipts during 1929-30.	
		Rs	
PART A.			
Receipts under Head I—Fighting Services.			
RECEIPTS IN INDIA.			
Forces in India proper and Burma—			
Receipts on account of Indian units on Colonial Service		3,78,325	
Miscellaneous Receipts		3,90,177	
TOTAL RECEIPTS IN INDIA		7,68,502	
RECEIPTS IN ENGLAND.			
	Secretary of State.	High Commis- sioner.	Total.
	£	£	£
Amount received from the Imperial Government in respect of :—			
Capitation rate payable on account of Indian Regi- ments lent for service in the Colonies	24,100	...	24,100
Voyage pay of officers moved in Imperial interests	3,000	..	3,000
Adjustment of advances for 1928-29 on account of :—			
Marriage Allowances and allotments	12,948	...	12,948
Consolidated clothing allowances: balance, second half of 1927-28, first half of 1928-29, less advance of £2,000 in 1928-29	389	...	389
Other Receipts :			
Discharge purchase money	258	..	258
Pension Act contributions in respect of British Soldiers employed in Civil Departments	529	..	529
Recoveries of over-issues in previous years of pay, etc.	958	...	958
Recoveries of over payments: Leave allowances paid by Non-Military Departments . . . . .	...	452	452
TOTAL RECEIPTS IN ENGLAND	42,182	452	42,634
Ditto converted into Rs. at £1=Rs. 13½			5,63,457
Exchange on ditto			6,327
TOTAL RECEIPTS UNDER HEAD I			13,43,286

No. 75-C.—DETAILED ACCOUNT of ARMY RECEIPTS for the year ended 31st March 1930—*contd.*

Head of Receipts.		Receipts during 1929-30.																																																								
		R																																																								
Receipts under Head II—Administrative Services.																																																										
RECEIPTS IN INDIA.																																																										
Receipts of Educational Institutions		3,60,839																																																								
Indian Army Service Corps Receipts		48,847																																																								
Remount Depôts and Breeding Operations—Receipts		51,002																																																								
Indian Army Veterinary Corps—Receipts		1,008																																																								
Indian Army Ordnance Corps—Receipts		17,034																																																								
Medical colleges and schools		532																																																								
Central Disposals Organization—Receipts		...																																																								
Medical Services—																																																										
Hospital stoppages from Officers		2,84,004																																																								
Credits for services rendered		81,135																																																								
Miscellaneous Receipts		21,622																																																								
Sale proceeds of X-Ray Stores in charge of Military Hospital		348																																																								
Military Accounts Offices—Receipts		31,695																																																								
Ecclesiastical Establishments—Receipts		35																																																								
Administration of Cantonments—Receipts		3,80,496																																																								
Miscellaneous Services under the Master General of Ordnance—Receipts		1,357																																																								
Miscellaneous Services under the Adjutant General in India—Receipts		1,465																																																								
TOTAL RECEIPTS IN INDIA		12,80,914																																																								
RECEIPTS IN ENGLAND.																																																										
<table><tr><th>Secretary of State.</th><th>High Commis- sioner.</th><th>Total.</th></tr><tr><th>£</th><th>£</th><th>£</th></tr><tr><td colspan="3">Educational Establishments :—</td></tr><tr><td>Fees, etc., received in respect of King's India Cadets at the Royal Military College, Sandhurst</td><td>115</td><td>...</td><td>115</td></tr><tr><td colspan="3">Recoveries of over-issues in previous years of pay, etc.—</td></tr><tr><td> Educational</td><td>91</td><td></td><td></td></tr><tr><td> Arsenals</td><td>326</td><td></td><td></td></tr><tr><td> Medical</td><td>799</td><td></td><td></td></tr><tr><td> Miscellaneous Services</td><td>8</td><td></td><td></td></tr><tr><td></td><td>1,214</td><td>...</td><td>1,224</td></tr><tr><td>Hospital Stoppages recovered from officers on leave</td><td>580</td><td>.</td><td>580</td></tr><tr><td>Contribution by the Imperial Government for the year 1929-30 in respect of the Military Attaché at Meshed</td><td>950</td><td>..</td><td>950</td></tr><tr><td>Recovery of over payments—Medical Services</td><td>..</td><td>17</td><td>17</td></tr><tr><td>Recoveries of over payments—Military Accounts Officers</td><td>...</td><td>181</td><td>181</td></tr><tr><td>TOTAL RECEIPTS IN ENGLAND</td><td>2,869</td><td>198</td><td>3,067</td></tr></table>			Secretary of State.	High Commis- sioner.	Total.	£	£	£	Educational Establishments :—			Fees, etc., received in respect of King's India Cadets at the Royal Military College, Sandhurst	115	...	115	Recoveries of over-issues in previous years of pay, etc.—			Educational	91			Arsenals	326			Medical	799			Miscellaneous Services	8				1,214	...	1,224	Hospital Stoppages recovered from officers on leave	580	.	580	Contribution by the Imperial Government for the year 1929-30 in respect of the Military Attaché at Meshed	950	..	950	Recovery of over payments—Medical Services	..	17	17	Recoveries of over payments—Military Accounts Officers	...	181	181	TOTAL RECEIPTS IN ENGLAND	2,869	198	3,067
Secretary of State.	High Commis- sioner.	Total.																																																								
£	£	£																																																								
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Recovery of over payments—Medical Services	..	17	17																																																							
Recoveries of over payments—Military Accounts Officers	...	181	181																																																							
TOTAL RECEIPTS IN ENGLAND	2,869	198	3,067																																																							
Ditto converted into Rs. at £1 = Rs. 13½		40,891																																																								
Exchange on ditto		48																																																								
TOTAL RECEIPTS UNDER HEAD II—ADMINISTRATIVE SERVICES		12,72,286																																																								

K.—Military Receipts and Services.

No. 75-C.—DETAILED ACCOUNTS of ARMY RECEIPTS for the year ended 31st March 1930—*contd.*

Head of Receipts.				Receipts during 1929-30.
Receipts under Head III—Manufacturing Establishments.				R
RECEIPTS IN INDIA.				
Medical Store Depôts and Workshops—Receipts	.	.	.	13,570
Indian Army Service Corps—Receipts	.	.	.	6,466
Ordnance and Clothing Factories—Receipts	.	.	.	25,739
Grass Farms—Receipts	.	.	.	1,57,760
Dairy Farms—Receipts	.	.	.	57
TOTAL RECEIPTS IN INDIA				2,03,592
RECEIPTS IN ENGLAND.				
High Commissioner.				
Ordnance and Clothing Factories:		£	£	
Sale of unserviceable stores	.	1,222		
Miscellaneous	.	2		
TOTAL RECEIPTS IN ENGLAND £				1,224
Ditto converted into Rs. at £1 = Rs. 13½				16,316
Exchange on ditto				92
TOTAL RECEIPTS UNDER HEAD III—MANUFACTURING ESTABLISHMENTS				2,20,000
Receipts under Head IV—Army Headquarters, Staff of Commands, etc.				
RECEIPTS IN INDIA				
Miscellaneous Receipts	.	.	.	2,962
RECEIPTS IN ENGLAND.				
	Secretary of State.	High Commissioner.	Total.	
	£	£		
Recoveries of over-issues in previous years of pay, etc	16		16	
Recoveries of overpayments		107	107	
Total Receipts in England	16	107	123	
Ditto converted into Rs at £1 = Rs. 13½				1,637
Exchange on ditto				12
TOTAL RECEIPTS UNDER HEAD IV—ARMY HEADQUARTERS, STAFF OF COMMANDS, ETC.				4,611
Receipts under Head V—Purchase and sale of stores, equipment and animals.				
RECEIPTS IN INDIA.				
B.—Indian Army Service Corps—				
Proceeds of sale of surplus, obsolete and condemned stores				5,20,093
Recoveries on account of value of stores issued on payment to His Majesty's Imperial Government and other Departments.				4,26,554
Recoveries on account of value of stores issued on payment to officers and other ranks				16,60,518
Recoveries on account of work done in Mechanical Transport workshops for non-Military Departments				10,730
C.—Recount Depôts and Breeding Operations—Receipts				2,50,718
E.—Indian Army Ordnance Corps—				
Proceeds of sale of surplus, obsolete and waste ordnance and clothing stores				13,91,319
Recoveries on account of value of ordnance and clothing stores issued on payment to His Majesty's Imperial Government and other Departments				40,77,360
Recoveries on account of value of ordnance and clothing stores issued on payment to officers and other ranks				50,55,985
Recoveries on account of work done in Arsenal Workshops for non-Military Departments				46,741
Miscellaneous (including hire of tents)				1,85,532
L.—Miscellaneous services under Master General of ordnance				18
TOTAL RECEIPTS IN INDIA, carried over				1,36,55,548

o. 75-C.--DETAILED ACCOUNTS of ARMY RECEIPTS for the year ended 31st March 1930—*contd.*

Head of Receipts.			Receipts during 1929-30.
Total Brought forward			R 1,36,55,548
RECEIPTS IN ENGLAND			
Stores brought from India with Troops:—	Secretary of State.	High Commissioner	Total.
Clothing	£ 239	£ ...	£ 239
Ordnance	40,344	...	40,344
Sale of unserviceable stores	...	27,168	27,168
Fines and Penalties recovered from Contractors	...	50	50
Miscellaneous	...	554	554
Total Receipts in England	40,583	27,772	68,355
Ditto converted into Rs. at £1 = Rs. 13½			9,11,401
Exchange on ditto			7,068
TOTAL RECEIPTS UNDER HEAD V—PURCHASE AND SALE OF STORES, EQUIPMENT AND ANIMALS.			1,45,74,017
Receipts under Head VI Special Services.			
Miscellaneous Receipts			3,404
RECEIPTS IN ENGLAND. Secretary of State.			
Recoveries and adjustments of payments in previous years to surplus officers of the Indian Army		£ 8,097	
Ditto converted into Rs. at £1 = Rs. 13½			41,297
Exchange on ditto			435
TOTAL RECEIPTS UNDER HEAD VI—SPECIAL SERVICES			46,126
Receipts under Head VII—Transportation, Conservancy, Hot Weather Establishments, etc.			
RECEIPTS IN INDIA.			
Transportation—Receipts			7,52,432
Conservancy, Hot Weather Establishments, etc.—Receipts			4,637
Miscellaneous Receipts			27,67,185
TOTAL RECEIPTS IN INDIA			35,24,304
RECEIPTS IN ENGLAND.			
Amount received from the Imperial Government in respect of:—	Secretary of State.	High Commissioner	Total.
Contribution towards cost of transport of troops	£ 130,000	£ ...	£ 130,000
Miscellaneous receipts in connection with transport of troops	1,743	...	1,743
Miscellaneous receipts in connection with concession passages	5,510	...	5,510
Other Miscellaneous receipts	110	...	110
Recovery of over payments	...	457	457
TOTAL RECEIPTS IN ENGLAND	£ 137,363	457	137,820
Ditto converted into Rs. at £1 = Rs. 13½			18,37,596
Exchange on ditto			14,031
TOTAL RECEIPTS UNDER HEAD VII			53,75,931

No. 75-C.—DETAILED ACCOUNT of ARMY RECEIPTS for the year ended 31st March 1930—*contd.*

Head of Receipts.	Receipts during 1929-30.
Speceipts under Head VIII—Non-effective Services.	
RECEIPTS IN INDIA.	
Rewards for Military Services (Medals, etc , supplied on payment)	96,374
Subscriptions towards Indian Military Service Family Pensions	6,00,967
Miscellaneous Receipts	21,29,341
TOTAL RECEIPTS IN INDIA	28,26,682
RECEIPTS IN ENGLAND.	
Recoveries from the War Office in respect of Retired pay, etc., of Indian Troops, etc., lent to it	259,434
Subscriptions towards Indian Military Service Family Pensions	45,803
Other Pensionary contributions	1,062
Recoveries from Civil Revenues in respect of Pensions charged thereto in previous years	176,282
Adjustment of over-issues and miscellaneous receipts	4,228
Miscellaneous	8,905
TOTAL RECEIPTS IN ENGLAND	486,809
Ditto converted into Rs. at £1 = Rs. 13½	66,81,094
Exchange on ditto	56,954
TOTAL RECEIPTS UNDER HEAD VIII NON-EFFECTIVE SERVICES	93,64,730
Part B.—Auxiliary and Territorial Forces.	
RECEIPTS IN INDIA.	
Mi-cellaneous Receipts	30,361
Fractional differences	—12
TOTAL RECEIPTS UNDER PART B.—AUXILIARY AND TERRITORIAL FORCES	30,349
Part C.—Royal Air Force.	
RECEIPTS IN INDIA.	
Proceeds of sale of surplus and obsolete stores	18,911
Recoveries on account of value of stores issued on payment to His Majesty's Imperial Govern- ment and other Departments	68,546
Recoveries on account of value of stores issued on payment to officers and other ranks	65,483
Credit for services rendered	2,989
Rent of buildings	22,307
Rent of furniture	1,641
Miscellaneous Receipts	14,317
Fractional differences	—6
TOTAL RECEIPTS IN INDIA, carried over	1,94,188

No. 75-C.--DETAILED ACCOUNT of ARMY RECEIPTS for the year ended 31st March 1930—concl'd.

Head of Receipts.			Receipts during 1929-30.
Brought forward			Rs 1,94,188
RECEIPTS IN ENGLAND.			
Stores brought from India with airmen—			
Clothing	269	...	269
Ordnance	1	...	1
Consolidated clothing allowances of airmen returning from India	652	...	652
Miscellaneous receipts	382	135	467
TOTAL RECEIPTS IN ENGLAND	1,254	135	1,389
Ditto converted into Rs. at £1 = Rs. 18½			18,526
Exchange on ditto			163
TOTAL RECEIPTS UNDER PART C.—ROYAL AIR FORCE			2,12,877

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930.

	A.—Forces in India proper and Burma	B.—Units serving in the Colonies.	Total.
	R	R	R
Head I.—A.—I. Fighting Services.			
(Pay and Allowances and other Miscellaneous Expenditure.			
Summary.			
Charges in India.			
(a) British Cavalry	45,20,024	...	45,20,024
(b) Indian Cavalry	84,07,989	...	84,07,989
(c) Royal Horse Artillery	18,34,377	...	18,34,377
(d) Royal Field Artillery	1,17,95,532	...	1,17,95,532
(e) Pack Artillery	47,45,315	...	47,45,315
(f) Medium Artillery	24,49,466	...	24,49,466
(g) Heavy Artillery	6,26,476	...	6,26,476
(h) Training Centres and Depôts, Artillery	8,44,533	...	8,44,533
(i) Engineers	53,69,926	...	53,69,926
(j) Pioneers	32,70,310	...	32,70,310
(k) British Infantry	5,34,26,102	...	5,34,26,102
(l) Indian Infantry	4,91,10,115	3,95,555	4,95,05,670
(m) Royal Tank Corps	25,07,966	...	25,07,966
(n) Indian Signal Corps	64,66,947	...	64,66,947
(o) Reservists	26,72,595	...	26,72,595
Head I.—A.—II. Miscellaneous.			
(a) Governor General's Body Guard	1,11,073	...	1,11,073
(b) Officers with King's Commissions unemployed or under training for the Indian Army.	4,33,753	...	4,33,753
(c) Leave allowances paid by non-Military Department	13,54,909	...	13,54,909
<i>Debit</i> —Amount recoverable from His Majesty's Imperial Government on account of Recruiting Staff.	4	...	4
TOTAL HEAD I .	15,94,47,404	3,95,555	15,98,42,959

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

			Total.
			₹
Charges in India Brought forward			15,98,12,950
Charges in England.			
	Secretary of State.	High Commissioner.	Total.
	£	£	£
Payments to the War Office in respect of His Majesty's British Forces serving in India: for the year 1929-30	1,400,000	..	1,400,000
Discharge Gratuity and Deferred Pay of British Troops:			
Payments to the War Office for the year 1929-30	54,000		
Adjustment for the year 1928-29	3,035		
Payments to Non-commissioned Officers, etc., formerly on the India Unattached List	445		
	57,480	...	57,480
Indian Regiments serving in the Colonies. Refund of over advance in respect of year 1928-29	1,021		1,021
Furlough allowances of British Regiments serving in India	161,844		161,844
Pay and allowances, etc., of British Soldiers attending vocational courses	28,320	...	28,320
Furlough allowances—			
Indian Army: Regimental	260,416	...	260,416
National Health Insurance:			
Advances for year 1929	29,700		
Advances for year 1930	9,900		
Balance for year 1928	320		
	39,920	...	39,920
Unemployment Insurance:			
Contribution for the year 1929-30	104,000		
Adjustment for the year 1928-29	12,924		
	116,924	...	116,924
Payment to Ministry of Health under the Contributory Pensions Act, 1925 (of which a moiety is recovered from issues of pay)	119,760		119,760
Marriage Allowances and Allotments:			
British Troops	3,9,655		
Indian Army	21,830		
	411,485	..	411,485
Bounties to British Troops for extension of service			
Consolidated clothing allowances (balance, second half of 1927-28, first half of 1928-29, less advance of £ 1,000 in March 1929)	455	...	455
Pay and allowances of Second Lieutenant- on appointment	5,944	..	5,944
Fighting Units: Miscellaneous	1,109	...	1,109
Leave allowances paid by Non-Military Departments . . . . .	..	82,714	82,714
Total Charges in England	2,607,678	82,714	2,690,392
Ditto converted into Rs at £1=Rs. 1 1/2			3,58,71,883
Exchange on ditto			2,90,670
TOTAL CHARGES UNDER HEAD I—FIGHTING SERVICES			19,60,05,512

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES

	A.—FORCES IN INDIA							
	British Cavalry.	Indian Cavalry.	Royal Horse Artillery.	Royal Field Artillery.	Pack Artillery Brigades.	Medium Artillery Brigades.	Heavy Artillery.	Training Centre Artillery Depôts.
	₹	₹	₹	₹	₹	₹	₹	₹
Head I.-A-1. Fighting Services.								
Pay and allowances (including pay, forage and other allowances) of officers with King's Commissions.	8,87,942	29,38,916	1,88,578	22,98,496	13,10,723	4,17,076	1,60,244	2,05,203
Pay and allowances (including messing allowance and allowances for families) of British soldiers.	29,69,194	.	8,04,019	71,64,537	7,57,548	14,13,051	2,28,312	1,06,219
Pay and allowances (including money allowances) of Indian officers and all other ranks including civilians.	13,693	97,61,045	1,21,854	6,60,310	19,00,133	3,37,730	61,333	3,90,159
Pay and allowances (including money allowances) of Indian Reservists.	.	...	...	...	...	...	...	...
Pay and allowances of other reservists.	..	...	...	...	...	...	...	...
Pay and allowances (including money allowances) of followers.	2,33,104	8,05,940	84,495	5,24,056	1,84,845	63,850	7,792	44,486
Money compensation in lieu of rations to British troops.	3,993	...	2,145	14,055	2,658	1,924	569	108
Money compensation in lieu of rations to Indian troops and followers.	151	18,613	376	4,354	16,574	970	158	2,960
Fit and clothing allowances for British troops.	3,16,326	...	83,129	7,34,158	76,267	1,43,010	31,680	4,338
Fit and clothing allowances for Indian troops and followers.	4,882	5,02,305	13,859	1,09,413	2,98,797	32,260	9,682	56,214
Deferred pay and gratuities to British troops on discharge or on transfer to the Army Reserve.	967	..	123	3,701	1,522	315	210	15
Deferred pay to Indian troops.	...	1,39,201	5,580	68,108	86,712	5,458	5,014	10,115
Miscellaneous	88,015	2,41,906	24,219	1,94,350	1,10,486	32,522	17,982	22,526
Total Fighting Services	15,20,024	84,07,889	13,34,377	1,17,95,532	47,45,315	24,49,426	6,26,476	8,44,533

for the year ended 31st March 1930—*contd.*

PROPER AND BURMA.								B.-Indian Units servi g in the Colonies.	Total.
Engineers.	Pioneers.	British Infantry.	Indian Infantry.	Royal Tank Corps.	Indian Signal Corps.	Reservists.	Total.	Indian Infantry.	
₹	₹	₹	₹	₹	₹	₹	₹	₹	₹
11,87,114	11,59,070	85,78,077	1,53,63,029	6,82,843	14,91,700	7,23,393	3,75,49,769	1,11,361	3,76,55,630
4,58,997	...	3,33,57,310	...	15,36,523	20,69,454	5,511	5,68,71,975	...	5,68,71,975
28,71,584	16,46,893	5,09,877	2,60,16,621	...	12,72,787	6,434	3,95,94,003	2,31,231	3,98,25,237
...	...	...	...	...	...	16,94,950	16,94,950	...	16,94,950
...	...	...	...	...	...	11,856	11,856	...	11,856
1,28,795	53,467	6,43,073	10,58,161	95,032	1,66,032	4,209	41,02,367	11,297	41,13,664
11,574	...	68,552	...	4,402	13,314	300	1,27,294	...	1,27,294
13,676	10,809	9,409	2,07,285	16	6,877	250	2,91,978	38	2,92,016
20,194	...	43,31,001	...	1,32,259	2,30,861	116	61,03,379	...	61,03,379
3,31,982	2,47,645	1,03,746	39,18,359	6,784	1,51,672	71,465	58,55,055	29,247	58,84,302
...	...	19,999	...	127	2,463	...	29,445	...	29,445
97,189	72,968	23,982	14,80,228	...	33,438	...	20,32,436	177	20,32,613
3,03,871	79,449	7,76,076	10,66,437	50,640	1,20,856	1,54,121	32,89,166	11,701	33,00,867
53,69,926	32,70,310	5,34,26,102	4,91,10,115	25,07,986	64,66,947	23,72,595	15,75,47,673	3,95,555	15,79,43,228

K.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Governor General's Body Guard.	Sundry Items.	Total.
	R	R	R
Head I-A. II. Miscellaneous.			
Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions.	30,293	...	30,293
Pay and allowances (including money allowances) of Indian officers and other ranks.	42,694	...	42,694
Pay and allowances (including money allowances) of Indian followers.	13,075	...	13,075
Money compensation in lieu of rations to Indian troops	296	...	296
Kit and clothing allowances for Indian troops and followers	13,919	...	13,919
Hospital charges—Pay and allowances of Medical officers, sub-assistant surgeon, veterinary assistants and other hospital establishments	4,821	...	4,821
Deferred pay to Indian troops	1,177	...	1,177
Miscellaneous	4,798	...	4,798
Officers with King's Commissions unemployed or under training for the Indian Army —	...	...	...
Pay and allowances of officers with King's Commissions . . . . .	...	4,33,753	4,33,753
Leave allowances paid by non-Military Department . . . . .	...	13,54,800	13,54,800
<i>Debit</i> —Amount recoverable from His Majesty's Imperial Government on account of recruiting staff.	...	4	4
Total Head I-A.—II	1,11,073	17,88,658	18,99,731
Main Head II—Administrative Services.			R
Charges in India.			
Summary.			
A.—(i) Educational and Instructional Establishments . . . . .	...	...	30,40,208
(ii) Army Education . . . . .	...	...	33,99,996
B.—Indian Army Service Corps . . . . .	...	...	1,76,56,858
C.—Remount Depôts and Breeding Operations . . . . .	...	...	27,75,261
D.—Indian Army Veterinary Corps . . . . .	...	...	9,1,179
E.—Indian Army Ordnance Corps . . . . .	...	...	65,87,726
F.—Medical Colleges and Schools . . . . .	...	...	2,23,304
G.—Central Disposals Organisation . . . . .	...	...	11,068
H.—Medical Services . . . . .	...	...	1,16,15,767
I.—Military Accounts Offices . . . . .	...	...	1,07,92,805
J.—Ecclesiastical Establishments . . . . .	...	...	4,40,023
K.—Administration of Cantonments . . . . .	...	...	11,76,902
L.—Miscellaneous Services under the control of the Master-General of Ordnance . . . . .	...	...	16,58,559
M.—Miscellaneous Services under the control of the Adjutant General in India . . . . .	...	...	9,23,138
N.—Miscellaneous Services under the control of the Chief of the General Staff . . . . .	...	...	1,07,995
TOTAL CHARGES IN INDIA CARRIED OVER			6,42,70,748

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Secretary of State.	High Commis- sioner.	Total.	R
	£	£	£	
Charges in India Brought forward .				6,42,70,758
Charges in England.				
Educational and Instructional charges :				
Furlough allowances	7,027	...	7,027	
Miscellaneous expenditure	52,312	...	52,312	
Medical Services :				
Furlough allowances—Royal Army Medical Corps	12,338	...	12,338	
Furlough allowances—Indian Medical Service and other medical personnel	51,501	...	51,501	
Sterling overseas pay—Indian Medical Service	30,790	...	30,790	
Pay, etc., of Lieutenants on appointment to the Indian Medical Service	8,697	...	8,697	
Cost of medical treatment of officers on leave	4,058	...	4,058	
Sterling overseas pay . . . . .	..	10	10	
Miscellaneous expenditure	564	...	564	
Veterinary :				
Furlough allowances—Royal Army Veterinary Corps	2,919	...	2,919	
Arsenals :				
Furlough allowances—Indian Army Ordnance Corps etc.	32,507	...	32,507	
Miscellaneous expenditure	989	...	989	
Supply and Transport :				
Furlough allowances—Indian Army Service Corps .	65,724	...	65,724	
Miscellaneous expenditure	8,051	...	8,051	
Army Education :				
Leave salaries and deputation pay . . . . .	..	2,206	2,206	
Miscellaneous : study allowances of an officer . . . . .	...	47	47	
Sterling overseas pay . . . . .	...	1,811	1,811	
Indian Army Service Corps :				
Establishment of the Mechanical Transport Adviser .	...	398	398	
Remount Depôts etc :				
Stores for India . . . . .	...	1,285	1,285	
Military Accounts Offices :				
Leave salaries and deputation pay . . . . .	...	15,566	15,566	
Sterling overseas pay . . . . .	...	5,325	5,325	
Miscellaneous—Study Allowances of officers and maintenance and treatment of an officer by the Seamen's Hospital Society, etc. . . . .	...	115	115	
Ecclesiastical Establishments :				
Leave salaries and deputation pay . . . . .	...	253	253	
Sterling overseas pay . . . . .	...	1,566	1,566	
Administration of Cantonments :				
Leave salaries and deputation pay . . . . .	...	9,997	9,997	
Miscellaneous Administrative Services :				
Furlough allowances	5,349	...	5,349	
Miscellaneous expenditure	2,859	...	2,859	
TOTAL CHARGES IN ENGLAND £	285,735	41,039	327,374	
Ditto converted into Rs. at £1 = Rs. 13½				43,61,991
Exchange on ditto				25,882
TOTAL CHARGES UNDER HEAD II				6,56,71,061

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES

	Minor			
	(a)	(b)	(c)	(d)
	Inspector of Physical Training and Command Physical Training Staff.	Army School of Physical Training, Ambala.	Staff College, Quetta.	Small Arms (e) Head Quarters Staff.
	R	R	R	R
Main Head II.—Administrative Services.				
SUB-HEAD A(i).—EDUCATIONAL AND INSTRUCTIONAL ESTABLISHMENTS.				
(Under the control of the Chief of the General Staff.)				
Detailed Heads—				
Pay and allowances (including syce, forage and other allowances) of Officer students . . . . .	...	...	4,36,750	...
Pay and allowances (including syce, forage and other allowances) of Officers with King's Commission	38,917	61,227	2,19,448	42,121
Pay and allowances (including extra duty pay, messing allowance and allowances for families) of British soldiers and messing allowance for students	8,814	38,841	22,980	...
Pay and allowances (including extra duty pay and money allowances of Indian Officers and all other ranks, including clerk, artificers and all other establishments, and money allowances for students	3,559	15,390	17,701	...
Pay and allowances of office establishments . . . . .	...	...	...	5,634
Money compensation in lieu of rations	228	558	97	...
Kit and clothing allowances	707	2,312	798	...
Incidental and miscellaneous expenses and allowances	3,489	5,977	59,474	...
Total Minor Heads (a) to (i)	55,714	1,24,300	7,57,246	48,255
MISCELLANEOUS.				
Detailed Heads—				
Annual Training Grant . . . . .	...	...	...	...
Grant for purchase of field-firing stores . . . . .	...	...	...	...
Artillery Target Grant . . . . .	...	...	...	...
Assault-at arms grant . . . . .	...	...	...	...
Total Miscellaneous . . . . .	...	...	...	...
Total Charges under Sub-Head A (i)	55,714	1,24,300	7,57,246	48,255

the year ended 31st March 1930 —*contd.*

ds.

ool, India.		(e)	(f)	(g)	(h)	(i)	(j)	Total.
(ii) achmarhi Wing.	(iii) Ahmednagar Wing.	Equitation School, Saugor.	Senior Officers' School, Belgaum.	School of Artillery, India.	The Royal Tank Corps School, Ahmednagar.	Army Signal School, Poona.	Miscellaneous.	
₹	₹	₹	₹	₹	₹	₹	₹	₹
...	...	...	...	...	...	...	...	4,86,750
1,81,225	1,11,991	1,43,015	1,31,832	1,19,555	86,595	73,302	...	12,09,728
72,849	42,215	27,740	16,098	28,387	1,02,589	31,926	...	3,92,439
38,679	15,608	49,077	10,850	11,912	2,928	13,866	...	1,79,630
...	...	...	...	...	...	...	...	5,634
2,143	528	2,191	952	190	329	94	...	7,303
5,256	2,586	1,546	1,363	1,709	5,611	1,918	...	23,764
11,441	7,569	25,404	18,750	5,738	7,701	7,216	...	1,52,754
3,11,593	1,80,535	2,48,973	1,79,845	1,67,486	2,05,753	1,28,322	...	24,08,022
...	...	...	...	...	...	...	5,88,399	5,88,399
...	...	...	...	...	...	...	11,128	11,128
...	...	...	...	...	...	...	23,659	23,659
...	...	...	...	...	...	...	9,000	9,000
...	...	...	...	...	...	...	6,32,186	6,32,186
3,11,593	1,80,535	2,48,973	1,79,845	1,67,486	2,05,753	1,28,322	6,32,186	30,40,208

K.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES

	Minor					
	(a)			(b)	(c)	School
	Supervising and Inspecting Staff.			Garrison, Regimental and Detachment Schools for British Troops.	Garrison, Regimental and Detachment Schools for Indian Troops.	(2) Headquarters.
	(i) Army Headquarters.	(ii) Commands.	(iii) Districts.			
Main Head II.—Administrative Services.	R	R	R	R	R	R
SUB-HEAD A (ii).—ARMY EDUCATION. (Under the control of the Chief of the General Staff.)						
Detailed Heads—						
Pay and allowances (including syce, forage and other allowances) of Officers with King's Commission . . . . .	...	72,213	1,24,351	92,310	...	40,823
Pay and allowances (including syce, forage and other allowances) of Principal Chaplain, Medical Officer and Medical Establishments . . . . .	...	...	...	...	...	...
Pay and allowances (including messing allowance and allowances for families) of British soldiers and messing and money allowances of students . . . . .	...	4,023	15,826	4,55,701	...	10,633
Pay and allowances of School Masters, School Mistresses and pupil teachers . . . . .	...	...	...	4,00,547	5,653	...
Pay and allowances of other Instructional staff (including fees) . . . . .	...	...	...	...	...	...
Pay and allowances (including money allowances) of Indian Officers and all other ranks, including clerks and other establishments, and messing and money allowances of students	6,926	14,757	...	...	...	4,039
Money compensation in lieu of rations and cost of provisions purchased locally . . . . .	...	8	516	1,165	...	105
Kit and clothing allowances . . . . .	...	178	634	13,618	...	571
Miscellaneous . . . . .	...	...	260	2,15,133	82,775	15,747
Total Minor Heads (a) to (k)	6,926	91,179	1,41,587	11,78,596	88,428	80,918
MISCELLANEOUS.						
Detailed Heads—						
British Army School scholarships . . . . .	...	...	...	...	...	...
Books, Maps, Printing charges and technical equipment . . . . .	...	...	...	...	...	...
Regimental Munshis . . . . .	...	...	...	...	...	...
Language Rewards —						
(a) for British Officers and men . . . . .	...	...	...	...	...	...
(b) for Indian Officers and men . . . . .	...	...	...	...	...	...
Assistance to Unattached List ranks towards the education of their children . . . . .	...	...	...	...	...	...
Central, District, Brigade and Army Headquarters libraries . . . . .	...	...	...	...	...	...
Pay and allowances of Officers studying in China, Japan, etc. . . . .	...	...	...	...	...	...
Fees and allowances of examiners (including allowances to official interpreters) . . . . .	...	...	...	...	...	...
Board of Examiners . . . . .	...	...	...	...	...	...
Donations, etc., to Educational Institutions . . . . .	...	...	...	...	...	...
Total Miscellaneous . . . . .	...	...	...	...	...	...
Total charges under Sub-Head A (ii)	6,926	91,179	1,41,587	11,78,596	88,428	80,918

the year ended 31st March 1930—*contd.*

(d) of Education, Belgaum.			(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	Total.
(i) British ing.	(ii) Indian Wing.	(iv) Special Wing.	Lawrence Royal Military School, Sanawar	Lawrence Military Asylum, Murree.	Lawrence Military Asylum, Mount Abu.	Prince of Wales' Royal Indian Military College, Dehra Dun.	Kitchener's College, Nowgong	King George's Royal Military School, Jullundur.	King George's Royal Military School, Aurang- abad Serai.	Miscella- neous.	
R	R	R	R	R	R	R	R	R	R	R	R
36,504	55,550	61,297	...	...	...	23,234	82,442	12,994	9,790	...	6,50,567
...	...	...	26,784	4,847	180	...	...	...	...	...	31,811
4,644	1,108	21,598	18,139	6,039	6,323	6,572	504	...	...	...	5,51,198
...	...	...	...	...	...	...	...	...	...	...	4,03,200
...	...	...	74,134	...	6,050	84,302	...	2,840	1,760	...	1,69,833
7,642	40,833	8,782	43,443	...	...	75,691	35,105	28,572	22,237	...	3,02,538
...	33	54	60,830	274	...	23	409	24,004	21,465	...	1,88,940
102	895	1,914	723	118	254	203	1,343	7,748	6,473	...	34,810
...	...	1,237	1,11,032	...	17,001	44,546	17,913	6,157	5,656	...	5,18,079
78,892	97,945	94,912	3,70,132	11,278	30,330	2,35,100	1,37,720	82,115	77,381	...	28,03,489
...	...	...	...	...	...	...	...	...	...	10,451	10,451
...	...	...	...	...	...	...	...	...	...	19,626	19,626
...	...	...	...	...	...	...	...	...	...	55,066	55,066
...	...	...	...	...	...	...	...	...	...	94,575	94,575
...	...	...	...	...	...	...	...	...	...	20,575	20,575
...	...	...	...	...	...	...	...	...	...	7,883	7,883
...	...	...	...	...	...	...	...	...	...	15,753	15,753
...	...	...	...	...	...	...	...	...	...	71,634	71,634
...	...	...	...	...	...	...	...	...	...	33,884	33,884
...	...	...	...	...	...	...	...	...	...	36,985	36,985
...	...	...	...	...	...	...	...	...	...	2,30,095	2,30,095
...	...	...	...	...	...	...	...	...	...	5,96,527	5,96,527
78,892	97,945	94,912	3,70,132	11,278	30,360	2,35,100	1,37,720	82,115	77,381	5,96,527	33,99,996

K.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES

	Minor				
	(a) Supply Companies and Supply Depôts.	(b) Indian Army Service Corps Record Office.	(c) Indian Army Service Corps Training Establish- ment.	(d) School of Cookery.	(e) Animal Transport.
	R	R	R	R	R
Main Head II.—Administrative Services.					
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS.					
(Under the control of the Quartermaster General.)					
Detailed Heads—					
Pay and allowances (including messing and money allowances) of students . . . . .	...	...	...	...	...
Pay and allowances (including syce, forage and other allowances) of Officers with King's Commission and Civilian Officers	19,29,082	72,637	79,257	11,495	10,14,448
Pay and allowances of Departmental Officers and British soldiers (including messing allowances and allowances for families)	14,88,370	18,240	2,977	13,041	3,39,480
Pay and allowances (including money allowances) of Indian Officers and all other ranks, Indian clerks, store-keepers, checkers, a tificer, reservists and other establishments including menials	7,67,684	64,176	2,495	1,635	32,14,532
Pay and allowances (including money allowances) of followers	3,37,226	...	...	...	1,98,418
Temporary labour	2,35,697	...	...	...	...
Money compensation in lieu of rations	24,488	404	...	...	36,552
Kit and clothing allowances	50,414	489	...	377	4,74,082
Care-taking and custody	68,172	...	...	...	...
Miscellaneous	1,72,548	6,741	994	3,477	62,214
Loss of cash . . . . .	...	...	...	...	...
Military launches . . . . .	...	...	...	...	...
Deduct—Credits for services rendered by Government transport to Military Engineer Services and Royal Air Force . . . . .	...	...	...	...	15,355
Total Minor Heads	50,63,851	1,60,667	85,718	30,025	53,24,371
Total Sub-Head B.					

for the year ended 31st March 1930—*contd.*

Heads.

(f) Mechanical Transport Units.	(g) Mechanical Transport Depôts.	(h) Central Mechanical Transport Stores Depot.	(i) Technical Inspectors of Mechanical Transport.	(j) Mechanical Transport Workshop.	(k) Mechanical Transport Vehicle Reception Depot.	(l) Military Launches	Total.
₹	₹	₹	₹	₹	₹	₹	₹
...	99,813	...	...	...	...	...	99,813
9,52,028	1,43,308	74,126	1,30,028	2,89,753	17,677	...	47,17,830
5,64,390	73,530	1,27,494	...	4,46,567	5,441	...	30,77,549
17,70,545	1,37,369	1,72,727	37,720	11,66,017	24,681	...	73,70,174
60,215	7,357	39,351	...	...	...	...	6,42,037
...	...	...	...	75,721	...	...	3,11,418
9,346	1,459	144	145	674	25	...	73,207
1,12,886	31,861	4,124	666	42,750	1,246	...	7,18,775
...	...	...	...	...	...	...	68,172
76,074	8,997	20,522	2,625	22,041	2,112	..	3,76,245
...
...	...	...	...	...	...	2,37,596	2,37,596
212	...	...	...	...	...	..	15,567
35,45,275	5,03,664	4,38,488	1,71,484	20,45,042	51,182	2,37,596	1,76,56,858
							1,76,56,858

K.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st
March 1930—*contd.*

Main Head II.—Administrative Services.		R
SUB-HEAD C.—REMOUNT DEPÔTS AND BREEDING OPERATIONS.		
(Under the control of the Quartermaster General.)		
Minor Head (a) (i)—Remount Depôts—		
Detailed Heads—		
Pay and allowances (including syce, forage and other allowances) of officers with King's Commission		2,90,152
Pay and allowances (including messing allowance and allowances for families) of British soldiers		1,39,888
Pay and allowances (including money allowances) of Remount Squadron		58,194
Pay and allowances of stable and other establishments		2,90,250
Pay of temporary establishments, including daily labour		3,48,019
Pay and allowances of clerical and menial establishments		41,650
Money compensation in lieu of rations		2,101
Kit and clothing allowances		15,103
Repairs to <i>kacha</i> buildings, roads, drains, etc.		58,818
Miscellaneous		2,03,060
TOTAL MINOR HEAD (a) (i)		15,56,335
Minor Head (a) (ii) —Cultivation Farms—		
Detailed Heads—		
Pay and allowances of cattle and farm establishments		10,928
Pay of temporary establishments, including daily labour		5,15,242
Incidental and miscellaneous expenses		1,18,958
TOTAL MINOR HEAD (a) (ii)		6,15,128
TOTAL MINOR HEAD (a)		22,01,463
Minor Head (b)—Horse, Mule and Donkey Breeding Operations—		
Detailed Heads—		
Pay and allowances (including syce, forage and other allowances) of officers with King's Commission		1,42,803
Pay and Allowances (including messing allowance and allowances for families) of British soldiers		4,472
Pay and allowances of clerical and other subordinate establishments		2,86,774
Feed of animals		41,920
Maintenance of buildings		24,953
Miscellaneous		72,876
TOTAL MINOR HEAD (b)		5,73,798
TOTAL SUB-HEAD C.		27,75,261

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

Main Head II.—Administrative Services.	R
SUB-HEAD D.—INDIAN ARMY VETERINARY CORPS.	
(Under the control of the Quartermaster General.)	
Minor Head (a)—Veterinary Hospitals—	
Detailed Heads—	
Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	4,67,481
Pay and allowances (including messing allowance and allowances for families) of British soldiers	8,725
Pay and allowances (including money allowances) of Indian Officers and all other ranks including veterinary assistant surgeons and clerks	3,03,872
Pay and allowances of followers	20,768
Money compensation in lieu of rations	1,942
Kit and clothing allowances	25,869
Incidental and miscellaneous expenses	21,489
Total Minor Head (a)	8,50,091
Minor Head (b)—Army Veterinary Schools—	
Detailed Heads—	
Pay and allowances (including syce, forage and other allowances) of officers with King's Commission	36,900
Pay and allowances (including messing allowance and allowances for families) of British soldiers	2,934
Pay and allowances (including money allowances) of Indian Officers and all other ranks including clerks and other establishments	1,024
Money compensation in lieu of rations	105
Kit and clothing allowances	99
Incidental and miscellaneous expenses and allowances	591
Total Minor Head (b)	41,658
Minor Head (c)—Veterinary Record Office—	
Detailed Heads—	
Pay and allowances of officers with King's Commission . . . . .	...
Pay and allowances of clerks and other establishments	4,628
Incidental and miscellaneous expenses	908
Total Minor Head (c)	5,536
Minor Head (d) Fees and allowances, etc., for military students studying at the Punjab Veterinary College, Lahore, to qualify as Veterinary Assistant Surgeons of Indian Army Veterinary Corps—	
Fees and allowances, etc.	13,899
Total Sub-Head D.	9,11,179

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st
March 1930—*contd.*

Main Head II.—Administrative Services.		R
SUB-HEAD E.—INDIAN ARMY ORDNANCE CORPS.		
* (Under the control of the Quartermaster General.)		
Minor Head (a)—Arsenals, Ordnance Depôts and Clothing Depôts—		
Detailed Heads—		
Pay and allowances of officers with King's Commission		7,96,729
Pay and allowances of departmental officers and British soldiers (including messing allowance and allowances for families)		22,07,089
Pay and allowances of artificers (British and Indian)		87,683
Pay and allowances of medical establishments		4,823
Pay and allowances (including money allowances) of Indian Officers and Indian ranks, etc., (including teaching staff)		3,38,393
Pay and allowances of clerical and menial establishments		5,18,656
Temporary labour (including temporary supervising and clerical establishment and miscellaneous labour)		21,56,823
Expenditure on repair of mathematical instruments by Mathematical Instrument Office		1,32,492
Money compensation in lieu of rations		34,447
Kit and clothing allowances		1,3,306
Caretaking and custody		31,238
Incidental and miscellaneous allowances and expenses		1,40,071
<i>Deduct</i> —Recoveries on account of storage charges in respect of Royal Air Force bombs held in deposit in arsenals		57,260
Total Minor Head (a)		64,4,503
Minor Head (b)—Indian Army Ordnance Corps School of Instruction—		
Detailed Heads—		
Pay and allowances of officers with King's Commission		15,865
Pay and allowances of departmental officers and British soldiers (including messing allowance and allowances for families)		14,791
Pay and allowances (including money allowances) of Indian officers and Indian ranks		1,891
Pay and allowances of clerical and menial establishments		5,350
Money compensation in lieu of rations		373
Kit and clothing allowances		421
Incidental and miscellaneous allowances and expenses		4,582
Total Minor Head (b)		43,223
Total Sub-Head E.		65,37,726

* Transferred to the control of the Master General of Ordnance during the year.

5-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

	₹
Main Head II.—Administrative Services.	
SUB-HEAD F.—MEDICAL COLLEGES AND SCHOOLS.	
(Under the control of the Director General of the Indian Medical Service.)	
r Head—Cost of education of military pupils at Medical Colleges and Schools.	
tailed Heads—	
Pay and allowances of instructional staff	20,712
Pay and allowances (including messing and money allowances) of pupils	58,515
Kit and clothing allowances	4,059
Capitation payments to Provincial Governments	1,21,299
Incidental and miscellaneous expenses and allowances	18,719
TOTAL SUB-HEAD F.	2,23,304
SUB-HEAD G.—CENTRAL DISPOSALS ORGANIZATION.	
(Under the control of the Master General of Ordnance.)	
ailed Heads—	
Working expenses of Clothing Dump, Moghalpura	11,568
TOTAL SUB-HEAD G.	11,068

K.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Minor Head (i) (Under the control of the Adjutant General).					
	(a) British Military Hospitals.	(b) Indian Military Hospitals.	(c) Station Staff Dispensa- ries.	(d) Military Food Laboratory.	(e) Indian Hospital Corps.	Total.
	₹	₹	₹	₹	₹	₹
Main Head II.—Administrative Services.						
SUB HEAD H.—MEDICAL SERVICES.						
Minor Head (i)						
(Under the control of the Adjutant General.)						
Detailed heads—						
Pay and allowances (including ayce, forage and other allowances, of officers)	88,33,475	82,04,683	44,322	16,751	1,21,878	72,11,109
Pay and allowances (including messing allowances and allowances for families) of Royal Army Medical Corps and Army Dental Corps ranks	6,62,039	...	...	23,188	...	6,86,127
Pay and allowances of Assistant Surgeons and Sub-Assistant Surgeons (including money allowances)	14,43,764	9,87,960	8,119	...	60,583	25,00,431
Pay and allowances of nurses and matrons	8,97,012	1,67,244	...	...	...	10,64,256
Pay and allowances (including messing allowances and allowances for families) of British soldiers . . . . .	...	...	...	...	...	...
Pay and allowances of Indian subordinate personnel (other than Indian Hospital Corps)	1,02,877	58,449	433	2,386	...	1,64,145
Pay and allowances (including money allowances) of Indian officers, other ranks, followers and reservists of the Indian Hospital Corps . . . . .	...	...	...	...	20,83,170	20,83,170
Money compensation in lieu of rations	4,069	2,895	...	61	8,255	15,288
Kit and clothing allowances	54,799	34,448	96	625	2,20,865	3,19,833
Miscellaneous	3,04,056	1,57,618	20	6,219	20,282	4,88,195
Charges on account of X' Ray installation	59,107	22,996	...	...	...	82,108
Deduct—Credits on account of hospital charges of Royal Air Force personnel	15,081	436	...	...	...	15,517
Total Minor Head (i)	78,36,717	48,35,857	52,990	49,533	25,24,038	1,45,99,135
Minor Head (ii)						
Convalescent Homes for officers.						
(Under the control of the Army Department.)						
Detailed Head—						
Expenditure in connection with Convalescent Homes	₹	₹	₹	₹	₹	16,682
Total Minor Head (ii)						16,682
TOTAL SUB-HEAD H						1,46,15,767

No. 75-D.—DETAILED ACCOUNTS of ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Minor Heads.					
	(a) Military Accountant General.	(b) Command and District offices.	(c) Army Factory Accounts.	(d) Royal Air Force Accounts.	(e) Marine Accounts.	Total.
Main Head II. -Administrative Services.	R	R	R	R	R	R
SUB-HEAD I.—MILITARY ACCOUNTS OFFICES.						
(Under the control of the Military Accountant General.)						
Detailed Heads—						
Pay and allowances of gazetted superior and sub-ordinate service officers	1,15,238	14,08,239	1,52,598	49,189	44,145	17,59,409
Pay and allowances of accountants, clerks and menial establishments	3,86,497	66,31,665	8,03,352	1,40,119	1,42,828	81,03,961
Transportation charges	31,610	3,20,199	18,299	23,668	2,343	3,96,119
Incidental and miscellaneous contingent charges .	25,425	3,63,614	47,893	9,204	5,234	4,81,370
Leave passage concessions granted to the Superior Service Officers of the Military Accounts Department	3,274	24,428	...	...	...	27,702
Pension payments . . . . .	...	1,75,668	...	...	...	1,75,668
Officers in charge, Military Treasure Chests .	...	21,991	...	...	...	21,991
Percentage charges for works audit . . . .	...	...	...	19,749	787	20,536
Payments on account of Medical treatment of British officers of the Superior Civil Service .	...	...	...	613	...	613
Deduct—						
Percentage recoveries on account of services rendered by Military Engineer Services to other Departments . . . . .	...	1,81,267	...	...	...	1,81,267
Percentage recoveries on account of services rendered by Military Accounts Department to Foreign and Political Department . . . .	...	136	...	...	...	136
Recoveries from Persian Gulf Lighting Service Fund on account of pay and allowances .	...	...	...	...	2,950	2,950
Percentage recoveries on account of audit and accounting charges relating to launches transferred to the Army Department . . . .	...	..	...	...	1,107	1,107
Amount chargeable to Marine on account of pay and allowances of staff employed on the disbursement of wages of the artificer and labourers of the Bombay Dockyard . . .	...	...	...	...	20,206	20,206
Add—						
Audit and accounting charges relating to launches transferred from Marine Department . . . .	...	...	...	...	1,107	1,107
Total Minor Heads	5,62,044	87,94,890	10,22,142	2,42,542	1,71,631	1,07,92,805
TOTAL SUB-HEAD I.						1,07,92,805

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

	R
Main Head II.—Administrative Services.	
SUB-HEAD J.—ECCLESIASTICAL ESTABLISHMENTS.	
(Under the control of the Army Department.)	
Minor Head (a) Presbyterian Church—	
— Detailed Heads—	
Pay and allowances of Presbyterian Chaplains, including capitulation allowances to Presbyterian Ministers	55,079
Incidental expenses	1,990
Total Minor Head (a)	57,069
Minor Head (b) Church of Rome—	
— Detailed Heads—	
Pay and allowances (including horse allowance) of Chaplains	2,57,769
Incidental expenses	19,408
Total Minor Head (b)	2,57,115
Minor Head (c) Wesleyan Church—	
— Detailed Heads—	
Pay and allowances (including horse allowance) of Chaplains	84,335
Incidental expenses	21,502
Total Minor Head (c)	1,05,837
Minor Head (d) Baptist and Congregational Churches—	
— Detailed Heads—	
Pay and allowances (including horse allowance) of Chaplains	16,972
Incidental expenses	3,080
Total Minor Head (d)	20,002
TOTAL SUB-HEAD J.	4,40,023
SUB-HEAD K.—ADMINISTRATION OF CANTONMENTS.	
(Under the control of the Army Department.)	
Minor Head (a) Cantonments Department—	
— Detailed Heads—	
Pay and allowances of officers	8,10,515
Pay and allowances of clerks and other subordinate establishments	25,812
Incidental and miscellaneous expenses	4,452
Total Minor Head (a)	8,40,279
Minor Head (b) Grants-in-aid to Cantonment funds and other miscellaneous expenditure—	
(i) Ordinary Grant-in-aid to Cantonment fund	47,807
(ii) Special Grant-in-aid to Cantonment fund	94,287
Total Minor Head (b)	1,47,094
Minor Head (c) Expenditure by Military Estate Officers on account of Government lands—	
— Detailed Heads—	
Pay and allowances of clerks and other establishments	1,11,058
Incidental and miscellaneous expenses	78,473
Total Minor Head (c)	1,89,529
TOTAL SUB-HEAD K.	11,76,902

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

Main Head II—Administrative Services.		
SUB-HEAD L.—MISCELLANEOUS SERVICES.		
(Under the control of the Master General of Ordnance.)		
Minor head (a) Grain Crushing Depôts and Flour Mills—		
* <i>(i)</i> Grain Crushing Depôts—		
Detailed Heads—		
Revenue Account—		
Working expenses of Depôts		1,77,729
Capital Account—		
Land, buildings and plant		1,351
Total Minor Head (a) (i)		1,79,380
* <i>(ii)</i> Controlled Flour Mills—		
Detailed heads—		
Pay and allowances of supervising establishment		10,911
Miscellaneous		978
Total Minor Head (a) (ii)		11,889
Total Minor Head (a)		1,91,269
Minor head (b) Inspectors of Lethal Weapons and General Stores—		
Detailed heads—		
Pay and allowances of permanent staff—		
Pay and allowances of officers, commissioned or gazetted		4,21,613
Pay and allowances including messing allowances and allowances for families) of British soldiers and civilian subordinates		5,01,641
Pay and allowances of clerical and other Indian establishments, including Mechanical Transport personnel		1,06,791
Kit, clothing and food allowances		17,985
Administration charges—		
Incidental and miscellaneous expenses		41,526
Conservancy charges		4,141
Pay and allowances of police guards		6,519
Labour—		
Temporary supervising, draftsmen and menial establishments		1,03,613
Artisans and workmen		2,36,505
Total Minor Head (b)		14,41,289
Minor head (c) Miscellaneous—		
Detailed head—		
Payments for services rendered by the Government Test House, Alipore		27,000
Total Minor Head (c)		27,000
TOTAL SUB-HEAD L		16,58,558

K.—Military Receipts and Services.

* Transferred to the control of Quarter Master General during the year.

75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—contd.

	Minor Heads.								Total.
	(a) Governor-General's Band.	(b) Recruiting Staff.	(c) Hill Sanitaria and Depôts.	(d) Military Prisons and Detention barracks.	(e) Indian religious teachers in Indian units.	(f) Anti-malarial measures.	(g) Expenditure on vocational training.	(h) Miscellaneous.	
Main Head II.—Administrative Services.	R	R	R	R	R	R	R	R	R
SUB-HEAD M.—MISCELLANEOUS SERVICES.									
(Under the control of the Adjutant General in India.)									
<i>Detailed Heads.</i>									
Pay and allowances (including syce, forage and other allowances) of officers with King's Commission		1,83,150	14,891	22,238	...		29,196		2,49,476
Pay and allowances (including messing allowance and allowances for families) of British soldiers	59,477	...	46,733	71,933	...				1,78,153
Pay and allowances (including money allowances) of Indian soldiers and other establishments		64,603	...	...	...				64,603
Pay and allowances of clerical and other establishments, including menials . . . . .		...	57,204	4,324	...				61,528
Pay and allowances (including money allowances) of followers	1,098	...	...	...	...				1,098
Money compensation in lieu of rations	21	3,002	420	101	...				3,544
Kit and clothing allowances	4,499	2,123	1,174	2,764	...				10,573
Miscellaneous	3,093	38,651	33,237	2,960	...		469		79,310
Donations and Grant-in-aids to institutions and charitable and sub-subsistence allowances . . . . .	..	...	...	...	...			87,049	87,049
Indian Religious Teachers in Indian Units.									
Pay and allowances (including money allowances) of Indian Religious teachers . . . . .	...	...	...	...	1,04,573				1,01,533
Other charges . . . . .	...	...	...	...	495				495
Antimalarial measures . . . . .	...	...	...	...	...	82,787			82,787
<i>Deduct</i> —Amount recoverable from His Majesty's Government on account of Recruiting Staff . . . . .	...	10	...	...	...				10
Total Minor Heads	69,088	2,91,522	1,53,674	1,04,325	1,05,028	82,787	29,465	87,049	9,23,138
TOTAL SUB-HEAD M.									9,23,138

Main Head II.—Administrative Services.

SUB-HEAD N.—Miscellaneous Services.

Under the Chief of the General Staff.

(a) Military Attachés at Meshed and Kabul and Assistant Military Attaché at Teheran 80,432

(b) Contribution for the maintenance of the special Frontier Section of the Survey of India 77,568

Total Sub-Head N. 1,07,995

o. 75-D.--DETAILED ACCOUNT OF ARMY CHARGES for the year ended 31st March 1930--*contd.*

Main Head III.—Manufacturing Establishments.			R
Charges in India.			
Summary.			
—Medical Store Depôts and Workshops			—6,30,817
—Indian Army Service Corps			1,97,867
—Ordnance and Clothing Factories			1,75,95,556
—Grass Farms			66,72,840
—Dairy Farms			5,42,902
Total Charges in India			2,43,77,843
Charges in England.			
	Secretary of State.	High Com- missioner.	Total.
	£	£	£
Medical Store Depôts and Workshops :			
Furlough allowances and miscellaneous expenditure	763	...	763
Stores for India . . . . .	...	95,337	95,337
Sterling overseas pay . . . . .	...	87	87
Grass Farms :			
Furlough allowances and miscellaneous expenditure	3,530	...	3,530
Stores for India . . . . .	...	1,190	1,190
Dairy Farms :			
Furlough allowances and miscellaneous expenditure	272	...	272
Leave salaries and deputation Pay . . . . .	...	2,297	2,297
Final pay and travelling expenses of civilian employees . . . . .	...	68	68
Sterling overseas pay . . . . .	...	105	105
Stores for India . . . . .	...	5,166	5,166
Purchase of bulls . . . . .	...	809	809
Ordnance and Clothing Factories :			
Furlough allowances and miscellaneous expenditure	3,602	...	3,602
Leave salaries and deputation Pay . . . . .	...	26,786	26,786
Final pay and travelling expenses of civilian employees . . . . .	...	2,159	2,159
Sterling overseas pay . . . . .	...	14,133	14,133
Stores for India . . . . .	...	4,43,128	4,43,128
Miscellaneous cost of advertisements in connection with recruitment and travelling expenses of candidates for appointments . . . . .	...	350	350
Total Charges in England	8,167	5,91,615	5,99,782
Ditto converted into Rs. at £1 = Rs. 13½			79,97,098
Exchange on ditto			73,023
Total Charges under Head III			3,24,48,069

No. 75-D—DETAILED ACCOUNT OF ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Sub-Heads.							
	A. Medical Store Depôts and Workshops.		B. (Indian Army Service Corps.)		C. Ordnance and Clothing Factories.	D. Glass Farms.	E. Dairy Farms.	Total.
	Depôts proper.	Work- shops.	Minor head (a) Bakeries.	Minor head (b) Butcheries.				
	R	R	R	R	R	R	R	R
Main Head III.—Manu- facturing Establish- ments.								
<i>Capital.</i>								
Land, works, plant and other stores, including animals.								
Financed from New Grants—								
(i) Expenditure in India	1,907	90,717	88,877
(ii) Expenditure by Military Engineer Services	8,51,468	...	...	8,51,468
(iii) Expenditure by Ordnance Factories	1,65,688	...	..	1,65,688
Financed from Depreciation—								
(i) Expenditure by Military Engineer Services	5,64,980	..	...	5,64,980
(ii) Expenditure by Ordnance Factories	4,74,873	...	...	4,74,873
(iii) Purchase in England . . .		1,275	...	...	1,14,031	12,520	272	1,29,058
(iv) Purchase in India	18	...	...	...	94,454	2,28,416	3,27,788
Financed from Ordnance Farm profits—								
Expenditure in India	85,276	92,113	1,77,394
<i>Deduct Depreciation—</i>								
(a) Buildings	6,35,793	43,007	35,160	7,13,960
(b) Plant and Machinery . . .		11,717	...	...	10,23,457	61,345	23,079	11,58,698
(c) Animals	10,191	71,253	90,449
Add on Direct transfers to or from the Depreciation Reserve Funds . . .		13,424	...	...	5,03,985	11,569	99,531	4,36,428
Total Capital Heads	10,17,156	83,975	1,82,895	12,53,427
Carried over	10,17,156	83,975	1,82,895	12,53,427

Sub-Head "A" under control of the Director General, Indian Medical Service.
 Sub-Heads "B" "D" and "E" under control of the Quartermaster General in India.
 Sub-Head "C" under control of the Master General of Ordnance.

o. 75-11.—DETAILED ACCOUNT OF ARMY CHARGES for the year ended 31st March 1930—contd.

	Sub-Heads.							Total.
	A. Medical Store Depôts and Workshops.		B. (Indian Army Service Corps.)		C. Ordnance and Clothing Factories.	D. Grass Farms.	E. Dairy Farms.	
	Depôts proper.	Work- shops.	Minor head (a) Bakeries.	Minor head (b) Butcheries.				
	R	R	R	R	R	R	R	R
Main Head III.—Manufacturing Establishments—contd.								
Brought forward	...	...	...	...	10,17,150	83,276	1,82,595	12,83,427
Revenue.								
Pay and allowances of permanent Staff (other than conservancy in the case of Medical Store Depôts and Workshops)	4,23,625	50,443	1,90,629	6,789	20,16,691	...	...	36,58,676
Administration charges	32,827	1,192	...	...	3,24,938	13,52,120	9,74,371	27,15,318
General standing charges	...	...	...	...	...	2,28,883	1,30,207	3,59,090
Transportation charges	2,40,954	..	...	...	7,73,362	...	...	10,23,316
Pay and allowances of temporary staff (other than conservancy in the case of Medical Store Depôts and Workshops) including all temporary labour in factories	42,004	30,700	...	..	28,64,175	...	...	39,57,959
Expenditure on buildings, etc., not chargeable to capital account	44,580	18,157	...	...	2,53,686	...	...	10,21,372
Depreciation transferred to Capital)	...	14,717	...	...	16,64,750	1,23,543	1,20,117	19,33,127
Material and stores procured locally	16,97,447	...	...	...	52,86,708	...	...	71,84,215
Imported material—Custom-duty	2,08,015	...	...	...	5,37,285	208	6,380	7,51,957
Arm production charges	...	...	...	...	...	13,95,226	13,75,417	27,70,753
Purchase of fodder	...	...	...	...	...	32,61,290	...	32,63,290
Purchase of dairy produce by Indian Army Service Corps	...	...	...	...	...	...	2,78,439	2,78,480
Miscellaneous	...	...	...	...	...	4,49,955	85,634	5,35,639
Power charges	...	8,518	...	...	...	...	...	8,518
Carried over	28,49,001	1,24,572	1,93,628	6,789	1,84,26,545	68,43,425	29,89,874	3,14,80,784
	...	...	...	...	10,17,150	83,376	1,82,895	12,88,427

K—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT OF ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Sub-Heads.							Total.
	A Medical Store Depôts and Workshops.		B. (Indian Army Service Corps.)		C.	D.	E.	
	Depôts proper.	Work- shops.	Minor head (a) Bakeries.	Minor head (b) Butcheries.	Ordnance and Clothing Factories.	Grass Farms.	Dairy Farms.	
	₹	₹	₹	₹	₹	₹	₹	₹
Main Head III.—Manufacturing Establishments—<i>contd.</i>								
Brought forward . . . . .	...	..	...	...	10,17,156	83,376	1,82,895	12,83,427
Revenue—<i>contd.</i>	28,99,001	1,24,572	1,90,828	6,730	1,84,26,545	68,43,423	29,89,874	3,14,80,784
Deduct—								
Value of supplies made and services rendered to Local Governments, non-military institutions, private bodies, etc., and also to the Royal Air Force, Royal Indian Marine and Military Engineer Services	36,35,516	10,964	...	...	1,26,499	...	...	57,73,279
Value of cash receipts from sales to officers and others . . . . .	...	...	...	...	...	1,07,653	24,68,959	25,76,043
Recoveries from rents, grazing cattle, trespass fines, sale of fruits and other miscellaneous credits . . . . .	...	...	...	...	...	1,36,429	...	1,36,429
Sale proceeds of condemned buildings and articles, castings, etc. . . . .	...	...	...	...	...	10,346	51,284	64,633
Value of obsolete stores, scrap, by products and manufacture waste and other miscellaneous credits	3,357	4,223	...	...	10,76,369	...	...	10,83,979
Miscellaneous receipts . . . . .	...	...	...	...	...	...	1,06,624	1,06,624
Value of purchases or of work done by Ordnance Factories the cost of which is included under the Head "Capital" . . . . .	...	..	...	...	6,43,277	...	...	6,43,277
Total Revenue Heads	7,40,202	1,09,385	1,90,828	6,739	1,65,78,400	65,88,964	3,60,007	2,30,93,921
Total Sub-Heads		—6,30,817		1,97,367	1,75,95,556	68,72,340	5,42,902	...
Total Main Head III								2,43,77,342

Sub-Head "A" under control of the Director General, Indian Medical Service.
 Sub-Head "B" "C" and "E" under control of the Quartermaster General in India.
 Sub-Heads "C" under control of the Master General of Ordnance.

D. 75-D.—DETAILED ACCOUNT OF ARMY CHARGES for the year ended 31st March 1930—*contd.*

Head IV.—Army Headquarters, Staff of Commands, etc.—

Summary.

Charges in India.

	R
Army Headquarters	79,88,322
Staff of Commands	33,09,990
Staff of Districts and Brigades	57,89,473
Total Charges in India .	2,00,87,785

Charges in England.	Secretary of State.	High Commissioner.	Total.	
	£	£	£	
Staff :				
Indian orderlies to His Majesty the King . . .	2,089	...	2,089	
Furlough allowances	77,818	...	77,818	
Sterling overseas pay	4,850	...	4,850	
Miscellaneous expenditure	1,547	...	1,547	
Army Headquarters :				
Leave salaries and deputation pay . . . . .	...	9,010	9,010	
Sterling overseas pay . . . . .	...	830	830	
Total Charges in England .	86,254	9,840	96,094	
Ditto converted into Rs. £ 1 = Rs. 13½ .				12,81,260
Exchange on ditto .				11,014
Total Head IV				2,13,80,059

No. 75-D.—DETAILED ACCOUNT OF ARMY CHARGES for the year

	Commander-in-Chief and Personal Staff.	Personal Staff of Governor General.	Military Secretary's Branch.	General Staff Branch.
	R	R	R	R
Head IV.—Army Headquarters, Staff of Commands, etc.				
A.—ARMY HEADQUARTERS.				
Pay and allowances of Commander-in-Chief	99,996	...	...	...
Pay and allowances (including syce, forage and other allowances) of officers (British and Indian) on the personal Staff of the Commander-in-Chief	70,831	...	...	...
Pay and allowances (including syce, forage and other allowances) of officers (British and Indian) . . . . .	...	97,937	...	...
Pay and allowances (including syce, forage and other allowances) of officers (Military and Civilians) . . . . .	...	...	1,12,196	9,47,242
Pay and allowances (including syce, forage and other allowances) of officers with King's Commission and Chief Lady Superintendent . . . . .	..	...	...	...
Pay and allowances of superintendents, clerks and office servants	16,594	...	1,15,337	3,08,334
Miscellaneous Establishments, Pay and allowances of British soldiers (including messing allowances) . . . . .	...	...	...	...
Tour expenses	1,50,000	...	...	11,655
Clothing of British Troops . . . . .	...	...	...	...
Payments for Printing and Stationery . . . . .	...	..	...	..
Miscellaneous	14,529	...	32,610	2,91,842
Total	3,60,850	97,937	2,60,143	15,59,073

ended 31st March 1930—*contd.*

Adjutant General's branch.	Quartermaster General's Branch.	Master General of Ordnance Branch.	Establishment officer, Army Headquarters.	Record Office, Indian Corps of clerks.	Total.
R	R	R	R	R	R
...	...	...	...	...	99,996
...	...	...	...	...	79,631
...	...	...	...	..	97,937
...	7,65,805	6,07,662	...	...	24,33,005
8,18,913	...	...	..	...	81,913
4,52,479	5,18,679	7,07,250	...	...	21,18,731
22,272	...	...	..	...	22,272
..	..	...	...	...	1,61,655
...
...	...	...	14,65,855	..	14,65,855
1,18,576	1,20,612	1,09,679	9,417	..	1,45,325
14,05,500	14,05,19	14,21,591	14,75,322	...	79,88,322

R.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended
31st March 1930—*contd.*

	₹
Head IV.—Army Headquarters—	
B.—STAFF OF COMMANDS—	
Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	24,10,898
Pay and allowances of Assistant Surgeons, clerical and artificers establishment (including messing allowance and allowances for families of soldier clerks) and pay of Mechanical Transport personnel, artificers, etc.	5,51,712
Money compensation in lieu of rations for British soldier clerks	3,976
Kit and clothing allowances for British soldier clerks	9,113
Tour expenses of the General Officers Commanding-in-Chief	1,08,702
Incidental and miscellaneous expenses	1,19,647
Office menials	1,02,882
Total B.	33,09,900
C.—STAFF OF DISTRICTS AND BRIGADES—	
Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	65,43,048
Pay and allowances of Assistant Surgeons, clerical and menial establishments (including messing allowance and allowances for families of soldier clerks) and pay, etc., of Mechanical Transport personnel and artificer establishment	17,16,118
Kit and clothing allowances for British soldier clerks	29,964
Money compensation in lieu of rations for British soldier clerks	10,592
Incidental and miscellaneous expenses	4,89,751
Total C.	87,89,473

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

				R
Main Head V.—Purchase and sale of stores, equipment and animals.				
Summary.				
Charges in India.				
B.—Indian Army Service Corps				3 50,93,453
C.—Animals (Remounts)				25,15,752
E.—Indian Army Ordnance Corps				1,03,78,130
L.—Directorate of Artillery				26,392
Total Charges in India .				4,80 13,727
	Secretary of State.	High Commis- sioner.	Total.	
Charges in England.	£	£	£	
Stores for India :				
Indian Army Service Corps . . . . .	...	21,087	21,087	
Ordnance—Arsenals and Depôts . . . . .	..	337,804	337,804	
Ordnance Inspection . . . . .	...	3,951	3,951	
Mechanical Transport: Stores . . . . .	...	86,890	86,890	
Mechanical Transport: Vehicles . . . . .	...	676,912	676,912	
Mechanical Transport: Mobilisation Reserve of spare parts . . . . .	.	12,799	12,799	
Animals, Horses, etc. :				
Horse Stallions . . . . .	...	4,267	4,267	
Mules, Donkeys and Artillery Horses . . . . .	...	24,820	24,820	
Stores taken to India with Troops :				
Clothing	11,269	...	11,269	
Ordnance	36,152	...	36,152	
TOTAL ENGLAND .	47,421	1,168,610	1,216,031	
Ditto converted into Rs. at £1=Rs. 13½ .				1,62,13,742
Exchange on ditto .				1,38,001
Total Charges—Head V .				6,43,65,470

K.—Military Receipts and Services.

No 75-D.—DETAILED ACCOUNT of ARMY CHARGES

	Sub-Head B.—Indian Army Service Corps						
	(a) Pro- visions.	(b) Grain and salt for animals.	(c) Petrol and Lubri- cants.	(d) Coal and Fire- wood.	(e) Oil for Fuel and Lght.	(f) Other Indian Army Service Corps Stores.	(g) Mechanical Transport Stores including tyres.
Head V.—Purchase and Sale of Stores, equipment and animals.	R	R	R	R	R	R	R
SUB-HEAD B.—INDIAN ARMY SERVICE CORPS.							
Local purchase for direct delivery to units	68,98,153	69,987	1,669	21,47,323	8,273	5,1,615	2,1,860
Charges on account of subsidization of motor vehicles . . . . .	...	...	...	...	...	...	..
Local purchase for stock by Indian Army Service Corps and Central Mechanical Trans- port Stores Depots	4,41,611	78,265	19,381	2,74,914	13,531	18,191	2,73,120
Local purchase for stock by Arsenal, Ordnance and Clothing Depots . . . . .	...	...	..	...	..	...	...
Local and Central purchases . . . . .	...	...	...	...	..	...	..
Central Purchase	1,20,02,514	75,41,839	21,71,376	3,07,388	6,17,383	14,79,661	5,03,148
Value of stores returned by non-Military Departments	17,419	40,725	17,130	..	331	4,10,407	136
Customs duty on imported stores	3,32,236	..	...	...	...	..	1,57,672
Purchase of animals . . . . .	...	...	...	...	...	...	...
Bonus paid under the sliding scale of rations scheme	1,58,279	...	...	3,333	..	...	...
Do. repair allotment scheme . . . . .	...	...	...	...	...	...	...
Do. to Indian Troops excluding Indian Territorial Forces, for great coats . . . . .	...	...	...	...	..	...	..
Total	2,02,48,212	77,30,815	22,03,553	27,32,938	6,39,523	19,65,195	13,51,956
Deductions —							
Value of stores issued on payment to Military Engineer Services and Royal Air Force	1,69,701	172	11,69,757	1,33,842	72,951	8,03,676	64,476
Value of animals issued to other Depart- ment . . . . .	...	...	...	...	..	...	...
Total deductions	1,69,701	172	11,69,757	1,33,842	72,951	8,03,676	64,476
Net Charges under Head V	2,00,78,511	77,30,643	10,33,796	25,99,096	5,66,572	11,56,519	12,87,478

the year ended 31st March 1930—*contd.*

(A) Mechanical transport vehicles.	Total.	Sub-Head C.—Animals (Remounts).	Sub-Head E.—Indian Army Ordnance Corps.			Sub-Head L — Directorate of Artillery.	Total.
			Ordnance stores.	Clothing.	Total.	Miscellaneous stores.	
R	R	R	R	R	R	R	R
...	87,07,910	...	2,35,919	8,184	2,44,103	...	89,52,013
17,811	17,831	...	...	...	...	...	17,831
...	11,13,341	...	...	...	...	...	11,13,341
...	...	...	2,11,045	11,481	2,22,526	...	2,22,526
...	...	...	...	...	...	19,369	19,369
32,968	2,56,46,157	...	54,23,723	38,49,212	92,77,935	...	3,49,24,092
...	4,86,212	...	4,54,475	26,015	4,80,490	...	9,66,702
5,90,069	13,79,997	...	1,89,290	1,13,490	3,02,780	7,023	16,89,800
...	...	25,16,452	...	...	...	...	25,16,452
...	1,61,612	...	...	...	...	...	1,61,612
...	...	...	54,190	...	54,190	...	54,190
...	...	...	...	70,048	70,048	...	70,048
6,40,838	3,75,13,030	25,16,452	65,78,642	40,78,430	1,06,52,072	26,392	5,07,07,946
...	24,19,577	...	2,14,991	58,951	2,73,942	...	26,93,519
...	...	700	...	...	...	...	700
...	24,19,577	700	2,14,991	58,951	2,73,942	...	26,94,219
6,40,838	3,80,93,453	25,15,752	63,58,651	40,19,479	1,03,78,130	26,392	4,80,13,727

K.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Tibet Frontier.	Aden Operations.	Retirement of surplus officers of the Indian Army.	Total.
	R	R	R	R
Head VI.—Special Services.				
Charges in India.				
Pay charges of extra establishments—				
(a) Fighting Services	303	...	...	303
(b) Administrative Services	2,649	...	...	2,649
Batta	4,145	...	...	4,145
Miscellaneous charges	2,387	—1,138	...	1,249
Pay charges . . . . .	...	...	2,445	2,445
Allowances . . . . .	...	...	...	...
Miscellaneous . . . . .	...	...	...	...
Total	9,484	—1,138	2,445	10 791
Charges in England.				
Secretary of State.				
Gratuities and Allowances to Surplus Officers of the Indian Army				£ 12
Ditto converted into Rs. at £1= Rs. 13½				167
Exchange on ditto				1
TOTAL CHARGES UNDER HEAD VI				10,959

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

			Total.
			Rs
Head VII.—Transportation, Conservancy, Hot Weather Establishments, etc.			
Summary.			
Charges in India.			
A.—Transportation			1,83,72,467
B.—Hired Transport and Supply of Well water (under Director, Supply and Transport)			15,65,530
C.—Conservancy, and Hot Weather Establishments, etc.			24,02,774
D.—Miscellaneous			13,41,889
Total Charges in India			2,36,82,160
Charges in England.			
	Secretary of State.	High Commissioner.	Total.
	£	£	£
Concession passages	31,475	...	31,475
Land Transport charges	1,166	...	1,166
Sea Transport charges	514,761	...	514,761
Military charges for Aden—Contribution to Imperial Government.	241,000	...	241,000
Maintenance of the graves of soldiers of the Indian Expeditionary Forces.	15,300	...	15,300
Publications and Miscellaneous . . . . .	...	14,646	14,646
Passages to India :			
Ordnance and Clothing Factories . . . . .	...	3,804	3,804
Other than Manufacturing Establishments	...	92	92
Leave and concession Passages . . . . .	..	1,004	1,004
Miscellaneous expenditure	2,408	...	2,408
Total Charges in England " £	806,110	19,046	825,156
Ditto converted into Rs: at £1 = Rs. 13½			1,10,02,081
Exchange on ditto			75,726
Total Charges under Head VII			3,47,82,987

K.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—contd.

	(a)	(b)	(c)	(d)	(e)	(f)	(g) (h) (i) (j) (k) (l)	Total.
	Embarka- tion staff.	Railway Transport Staff.	Best Camp and attached section and Garrison Quartermasters.	Travelling and outstation allowances.	Rail charges.	Sea and inland water charges.	Miscella- neous.	R
	R	R	R	R	R	R	R	R
Head VII.—Transportation, Conservancy, Hot Weather Establishments, etc.								
SUB-HEAD A.—TRANSPORTATION.								
(Under Director of Movements and Quartering).								
Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions.	1,83,226	14,367	2,285	...	...	...	..	1,99,878
Pay and allowances of Assistant Surgeons, clerical and menial establishment (including messing allowance and allowances for families of Soldier Clerks) and pay, etc., of Mechanical Transport personnel.	1,75,290	40,387	...	...	..	...	...	2,15,686
Pay and allowances of clerical and menial establishments (including messing allowances and allowances for families of soldier clerks).	...	...	...	...	...	...	...	...
Pay and allowances of British soldiers	...	...	33,359	...	...	...	...	33,359
Pay and allowances of Indian officers and Indian other ranks, including clerks.	...	...	7,214	...	...	...	..	7,214
Pay and allowances of followers	...	...	18,842	...	...	...	...	18,842
Kit and clothing allowances	2,322	1,893	1,468	...	...	...	...	5,923
Money compensation in lieu of rations	2,150	5,588	15	...	...	...	...	7 758
Incidental and miscellaneous expenses	62,743	1,513	4,833	...	...	...	...	69,089
Fighting Services	...	...	..	12,08,449	23,34,612	...	...	35,43,061
Indian Army Service Corps (personnel)	...	...	...	3,66,589	1,64,215	...	...	5,30,804
Indian Army Service Corps (stores)	...	...	...	...	...	2,93,803	...	2,93,803
Indian Army Ordnance Corps (personnel)	...	..	...	1,01,874	42,666	...	...	1,44,540
Indian Army Veterinary Corps	...	...	...	31,214	..	...	...	31,214
Indian Army Veterinary Corps (personnel)	...	...	...	...	10,113	...	...	10,113
Remount Depôts and breeding operations	...	...	...	74,296	...	..	...	74,296
Remount Depôts and breeding circle, including animals	...	...	...	...	2,14,081	7	...	2,14,088
Medical Services (personnel) except for Medical Stores Depôts.	..	...	...	3,99,213	1,52,814	...	...	5,52,027
Educational Institutions other than those of Administrative Services (personnel).	...	...	..	70,710	29,887	..	...	1,00,597
Army Headquarters	...	...	...	2,03,255	...	...	...	2,03,255
Staff of Commands	...	...	...	1,53,751	...	...	...	1,53,751
Staff of Districts and Brigades	...	...	...	3,85,977	...	...	...	3,85,977
Head Quarters Staff, including Commands, Districts and Brigades (personnel).	...	...	..	...	1,79,401	...	..	1,79,401
Indian Army Service Corps Stores, excluding Mechanical Transport.	..	...	...	...	26,00,850	...	...	26,00,850
Annual Relief movements as authorised in Relief Programme.	...	...	...	..	12,48,799	...	..	12,48,799
Carried over	4,26,040	63,688	68,016	29,95,328	69,86,388	2,93,810	..	1,08,33,270

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

	(a)	(b)	(c)	(d)	(e)	(f)	(g) (h) (i) (j) (k) (l)	
	Embarka- tion staff.	Railway Transport Staff.	Rest Camp and attached section and Garri- son Quar- termasters.	Travelling and out- station allowances.	Rail charges.	Sea and inland water charges.	Mi-cella- neous.	Total.
	R	R	R	R	R	R	R	R
Brought forward	4,26,040	63,688	68,016	29,96,328	69,16,348	2,93,510	.	1,08,83,170
Head VII.—Transportation, Conservancy, Hot Weather Establishments, etc.—<i>contd.</i>								
SUB-HEAD A.—TRANSPORTATION—<i>contd.</i>								
Under Director of Movements and Quartersing).								
Movement of drafts and details in relief to and from ports	5,76,054	...	..	5,76,054
Relief Movements	40,364	...	40,364
Other Movements (personnel)	2,54,361	...	2,54,361
Ordnance Stores	15,25,630	80,417	...	16,16,347
Medical Services (excluding Medical Stores depôts)
Mechanical Transport Stores and Vehicles	3,47,082	...	...	3,47,082
Animals
Empty haulage	1,13,159	...	...	1,13,159
Special haulage charges	70,355	...	...	70,355
Travelling allowance of officers detailed to act for staff officers, sanctioned by His Excellency the Commander-in-Chief	933	...	...	...	933
Cantonments	40,332	..	...	...	40,332
Military Estates	82,680	...	...	...	82,680
Ecclesiastical Establishments	78,179	16	...	...	78,195
Miscellaneous Services	1,32,019	4,15,453	...	...	5,47,472
Inspector of Lethal weapons and General Stores	86,017	15,524	203	...	1,01,744
Central Disposals Organisations	3,158	1,34,740	1,734	...	1,39,632
Furlough for Indian officers and other ranks and enrolled followers	9,42,840	...	38,701	...	9,81,541
Miscellaneous (including voyage rations)	64,244	...	64,244
Landhurst candidates	1,376	...	73	...	1,449
Indian Troop Service	1,19,637	1,19,987
Sea passage money on account of officers and others to and from England and Colonies	2,08,368	3,08,368
Leave passage concessions to Army officers and warrant officers	20,70,789	20,70,789
Leave passage concessions to Civilian officers other than those employed in Manufacturing concerns	29,157	29,157
Total Charges under Head VII-A	4,26,040	63,688	68,016	43,12,582	1,31,84,701	7,88,909	25,28,251	1,83,72,567

K.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st
March 1930—*contd.*

	Total. R
Brought forward .	1,83,71,467
Head VII.—Transportation, Conservancy, etc.—<i>contd.</i>	
SUB-HEAD B.—HIRED TRANSPORT AND SUPPLY OF WELL-WATER (under Director, Supply and Transport).	
(a) Hired Transport—	
Relief movements	54,483
Fighting Services (personnel)	5,55,186
Medical Services (personnel), except for Medical Store Depôts	71,991
Indian Army Service Corps personnel and stores, excluding Mechanical Transport	6,11,121
Mechanical Transport Stores	648
Ordnance Stores and personnel (excluding clothing and Ordnance Factories)	55,887
Miscellaneous	96,199
Remount Depôts and Breeding Circles, including Animals	288
Central Disposal organisation	1
TOTAL (a) .	14,25,804
(b) Supply of Well Water—	
Hire of bullocks	1,02,906
Temporary labour	36,820
TOTAL (b) .	1,39,726
Total Charges under Head VII-B .	15,65,530
SUB-HEAD C.—CONSERVANCY, HOT WEATHER ESTABLISHMENTS AND ADMINISTRATION OF NON-CANTONMENT STATIONS.	
(a) Conservancy—	
Conservancy charges paid to Cantonment authorities	7,71,943
Other conservancy charges in Cantonment Stations	7,17,091
Other conservancy charges in non-Cantonment Stations	8,79,176
Total (a) .	18,68,210
Carried over .	18,68,210
	1,99,37,997

No. 75-P.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Total.
	R
	1,99,37,997
Brought forward .	18,68,210
Head VII.—Transportation, Conservancy, etc.—<i>contd.</i>	
(b) Hot Weather Establishments—	
Barracks—British Troops	94,768
Officers—Indian Regimental units	17,593
Military Hospitals—British (including Lady Nurses' quarters)	15,739
Military Hospitals—Indian	11,940
Army Transport Units	3,228
Indian Army Supply Corps	2,924
Indian Army Ordnance Corps	2,280
Miscellaneous Service	6,715
Total (b) .	1,55,187
(c) Administration of non-Cantonment Stations	7,468
(d) „ „ Telephones (excepting those at Army Headquarters)	3,71,909
Total (c) and (d) .	3,79,377
Total Sub-head C .	24,02,774
SUB-HEAD D.—MISCELLANEOUS.	
Loss of Cash	3,301
Compensation for losses	39,655
Payments to the Ministry of Health on account of National Health Insurance	—13
Payments to the Telegraph Department for care of Army mobilization stores	40,009
Incidental and miscellaneous expenses	10,40,257
Arrear charges unallocated	2,21,110
Fractional differences	—2,930
Total Charges under Head VII-D. .	13,41,389
Total Charges under Head VII .	2,36,82,160

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st
March 1930—*contd.*

				Total.
Head VIII.—Non-Effective Charges.				R
Charges in India.				
A.—Rewards for Military Services—				
Payments to officers and men on the active list in connection with the Victoria Cross, Military Cross, Order of British India, Indian Order of Merit, etc.				58,145
Annuities and gratuities				23,081
Special payments (Jangi Innams) to Indian Officers and men for services in connection with the Great War				9,38,980
Decorations and Medals				5,190
Total A				10,26,246
B.—Pensions—				
Retired, Wound and Invalid Pensions and Gratuities to Europeans				25,83,231
Retired, Wound and Invalid Pensions and Gratuities to Indians				2,80,14,549
Family Pensions and Compassionate allowances to Europeans				6,44,444
Departmental Pensions				23,72,709
Pensions—Capitalized				7,71,252
Total B				3,43,86,185
Total Charges in India				3,74,12,431
Charges in England.				
	Secretary of State.	High Commissioner.	Total.	
	£	£	£	
Payments to the War Office on account of retired pay, pensions, etc., of His Majesty's British Forces, for service in India	£			
For the year 1929-30	1,158,185			
Adjustment for 1919-20 and 1920-21	59,546			
Pay and pensions of non-effective and retired officers of the Indian Service	1,218,031		1,218,031	
Wound pensions and gratuities	1,947,679	...	1,947,679	
Compassionate allowances of officers removed from the Service, etc	12,840	...	12,840	
Pensions of non-commissioned officers and men	1,056	...	1,056	
Pensions of widows and families of officers killed in action or otherwise in the discharge of duty	969	...	969	
Pensions of widows and families of officers, etc., of the Indian Service	130,367	...	130,367	
Cost of Medals, etc	90,270	...	90,270	
Cost of Medals, etc	174	...	174	
Indian Military Service Family Pensions	25,819	..	235,819	
Pensions or Annuities of Civilians in respect of service in Army Departments, War Service, etc				
Ordnance and Clothing Factories		24,610	24,610	
Grass Farms		314	314	
Lairy Farms		3,363	3,363	
Other Establishments		33,586	33,586	
Passage gratuities (other establishments)		9	9	
National Health Insurance (Ordnance Factories)		1	1	
Gratuities: Army	3,326	...	3,326	
Medical treatment of retired officers, etc.	9,678	...	9,678	
Total Charges in England	£ 3,650,259	61,912	3,712,122	
Ditto converted into Rs. at £1=Rs. 18½				4,94,94,954
Exchange on ditto				3,93,744
Total Charges under Head VIII				8,53,01,129

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

Part B.—Auxiliary and Territorial Forces.							Total.
Summary.							R
A.—STAFF AT ARMY HEADQUARTERS							54,174
B.—STAFF AT HEADQUARTERS OF COMMANDS							71,738
C.—STAFF AT HEADQUARTERS OF DISTRICTS AND BRIGADES							79,911
D.—AUXILIARY FORCE							57,99,079
E.—TERRITORIAL FORCE							19,03,477
F.—MISCELLANEOUS							—107
Total Part B.—Auxiliary and Territorial Forces							79,08,272

	A. Staff at Army Head- quarters.	B. Staff at Head- quarters of Commands.	C. Staff at Head- quarters of Districts and Brigades.	D. Auxiliary Force.	E. Territorial Force.	F. Mis- cellaneous.	Total.
	R	R	R	R	R	R	R
Part B.—Auxiliary and Territorial Forces.							
Pay and allowances (including syce, forage and other allowances) of officers with King's Commissions	43,843	62,590	59,092	.	..	...	1,65,525
Pay and allowances (including syce and forage allowances) of officers (permanent staff) . . . . .	...	...	...	6,86,775	7,57,871	...	14,46,646
Pay and allowances (including messing allowances and allowances for families) of warrant and non-commissioned officers (permanent staff) . . . . .	...	..	...	11,53,263	1,80,966	..	13,34,229
Pay and allowances of officers and men under training . . . . .	...	...	...	24,12,268	4,68,543	...	28,78,811
Pay and allowances (including messing allowance and allowances for families) of clerical and menial establishments	7,886	6,016	12,396	4,55,345	1,16,904	...	5,97,097
Compensation in lieu of rations . . . . .	...	.	120	1,02,691	7,086	...	1,09,897
Kit and clothing allowances . . . . .	...	161	193	56,032	21,342	...	77,793
Transportation charges	2,995	2,968	8,005	4,26,074	1,71,093	..	6,11,155
Training grant . . . . .	...	...	...	2,22,584	90,727	...	3,13,311
Miscellaneous expenses . . . . .	...	...	100	2,31,990	90,945	...	3,73,035
Fractional differences . . . . .	..	...	...	..	.	—107	—107
Total Charges under Part B.—Auxiliary and Territorial Forces	54,174	71,738	79,911	57,99,079	19,03,477	—107	79,08,272

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

				Total.
				£
PART C.—Royal Air Force.				
Charges in India.				
Summary.				
A.—Squadrons and Staff at Wing Headquarters, Royal Air Force				31,38,030
B.—Educational, etc., Establishments and Hospitals, Depôts, etc.				26,03,958
C.—Staff at Royal Air Force Headquarters, etc.				6,12,890
D.—Purchase and sale of stores				18,43,819
E.—Miscellaneous				1,40,119
F.—Works Expenditure				19,86,775
G.—Non-effective charges				26,160
Total Charges in India				1,06,51,751
Charges in England.				
	Secretary of State.	High Commissioner.	TOTAL.	
	£	£	£	
Effective charges :				
Payments to the Air Ministry in respect of personnel serving in India for the year 1929-30	106,250	...	106,250	
Discharge gratuities (1928-29)	881	...	881	
Furlough allowances	9,888	...	9,888	
Unemployment Insurance (1928-29)	1,234	...	1,234	
Payment to Ministry of Health under Contributory Pensions Act (of which a moiety is recovered from issues of pay)	3,600	...	3,600	
Marriage allowances and allotments	74,298	...	74,298	
Consolidated clothing allowances of airmen proceeding to India	1,183	...	1,183	
Cost of Sea Transport	15,428	...	15,428	
National Health Insurance :—				
1929	900			
1930	300			
Miscellaneous expenditure	1,200	...	1,200	
	372	...	372	
Stores for India				
Mechanical Transport and Vehicles . . . . .	...	58,135	58,135	
Clothing . . . . .	...	1,257	1,257	
Ordnance . . . . .	...	14,769	14,769	
Other Stores . . . . .	...	623,804	623,804	
Miscellaneous . . . . .	...	19,119	19,119	
Stores taken to India with Airmen				
Ordnance	147	...	147	
Clothing	468	...	468	
Non-effective charges :				
Payment to the Air Ministry in respect of personnel serving in India	15,200	...	15,200	
Total Charges in England	232,149	717,084	949,233	
Ditto converted into Rs. at £1=Rs. 13½				1,26,56,428
Exchange on effective charges in England				24,163
Exchange on non-effective charges in England				1,596
Exchange on Home Stores				89,597
TOTAL				2,34,23,545

No. 75-D.--DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

		Expenditure during 1929-30.
		₹
PART C.—Royal Air Force.		
A.—SQUADRONS AND STAFF AT WING HEADQUARTERS—		
Pay and allowances of officers with King's Commissions		13,78,141
Pay and allowances (including messing allowance and allowances for families) of British soldiers		13,10,756
Pay and allowances (including money allowances) of Indian clerks, store-keepers and artificers		92,682
Pay and allowances (including money allowances) of followers		95,051
Money compensation in lieu of rations to British troops		7,455
Kit and clothing allowances for British troops		1,11,491
Kit and clothing allowances for Indian followers		4,823
Transportation charges		3,59,871
Miscellaneous		72,236
Cor servancy charges		5,544
Total charges under Head A		34,88,030
K.—Military Receipts and Services.		

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Educational and Instructional Establish- ments.	Hospitals.	Aircraft Depôt.	Aircraft Park.	TOTAL.
	R	R	R	R	R
PART C.—Royal Air Force.					
B.—EDUCATIONAL, ETC., ESTABLISHMENTS AND HOSPITALS, DEPÔTS, ETC.					
Pay and allowances of officers with King's Commissions . . .	...	1,12,118	3,12,781	1,03,502	5,28,491
Pay and allowances (including syce, forage and other allowances) of officer students	38,414	...	...	...	38,414
Pay and allowances (including messing allowance and allowances for families) of British soldiers . . . . .	...	28,576	8,18,170	2,11,290	10,58,036
Pay and allowances (including messing allowances) of Indian officers and all other ranks including clerks, store-keepers and artificers .	...	...	1,61,295	57,764	2,22,059
Pay and allowances of Educational establishment, including regimental munshis	85,794	...	...	...	85,794
Pay and allowances (including money allowances) of followers .	...	...	61,436	28,074	92,510
Money compensation in lieu of rations to British troops . . .	...	107	2,690	517	3,314
Money compensation in lieu of rations to Indian troops and followers . . . . .	...	...	...	...	...
Kit and clothing allowances for British troops . . . . .	...	2,348	73,427	17,312	93,087
Kit and clothing allowances for Indian troops and followers .	...	...	3,513	772	4,285
Transportation charges . . . . .	...	1,483	2,66,985	67,937	3,36,105
Grants for education of children	2,882	...	...	...	2,882
Grant for education of airmen	1,660	...	...	...	1,660
Training grants for squadrons	5,420	...	...	...	5,420
Miscellaneous . . . . .	...	70,490	28,977	10,802	1,19,269
Conservancy charges . . . . .	...	...	10,188	2,149	12,332
Total charges under Head B. .	1,34,170	2,24,122	17,45,457	5,00,209	26,03,958

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

	Total.
Part C.—Royal Air Force.	
C.—FOR STAFF AT ROYAL AIR FORCE HEADQUARTERS, ETC.—	Rs
Pay and allowances of officers with King's Commissions	3,48,520
Pay and allowances (including messing allowances and allowances for families) of British soldiers	20,771
Pay and allowances (including money allowances) of Indian clerks, store-keepers and artificers	1,26,147
Pay and allowances (including money allowance) of Indian followers	7,824
Money compensation in lieu of rations for British troops	1,596
Kit and clothing allowances for British troops	781
Transportation charges	51,104
Miscellaneous	55,819
Conservancy charges	328
Total Charges under Head C.	6,12,890

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES

	A. Aviation stores.	B. Mechanical Transport stores.	C. Provisions.	D. Fuel and Light.
	R	R	R	R
Part C.—Royal Air Force—contd.				
SUB-HEAD D.—PURCHASE AND SALE OF STORES.				
Purchases from the Army . . . . .	...	3,305	2,40,232	42,385
Central purchase	10,864	63,418	...	...
Local purchase for Depot and Park	71,782	17,821	...	...
Local purchase for direct delivery to consuming units	762	126	53,782	11,553
Bonus paid under the sliding scale of rations scheme . . . . .	...	...	1,153	...
Customs duty on imported stores	1,20,130	92,864	...	...
Purchase of stores from non-military Departments and Imperial stations	3,188	...	...	...
Deduct—				
Value of stores issued on payment to Military Engineer Service and of stores transferred to Part A	253	123	5,345	346
Total charges under Sub-Head D.	2,05,473	1,77,411	2,89,822	53,592

for the year ended 31st March 1930—*contd.*

E. Petrol, Benzol and Lubricants, Aviation.	F. Petrol and Lubricants, Mechanical Transport.	G. Miscellaneous stores.	H. Medical stores.	I. Clothing.	J. Ordnance.	Total.
R	R	R	R	R	R	R
540,768	82,592	3,83,906	8,419	61,091	1,11,102	14,76,800
1,270	...	75,859	...	...	10,867	1,61,778
..	10	1,27,933	...	67	8,803	2,23,416
62	54	4,082	567	162	1,306	72,456
...	...	...	...	...	...	1,153
...	...	34,743	...	6,038	14,842	2,68,677
...	...	1,697	...	99	35	5,019
5,561	841	2,52,453	...	15,762	57,766	3,63,450
5,86,530	81,815	3,47,737	8956	61,755	89,139	18,43,819

K.—Military Receipts and Services.

4 B 2

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

Part C.—Royal Air Force.		Total.
E.—MISCELLANEOUS—		Rs
Compensation for losses		1,153
Language rewards for British officers		1,500
Loss of cash		491
Arrear charges . . . . .		...
Payment for printing and stationery		56,805
Expenditure on anti-malarial measures in respect of Royal Air Force units and formations		4,799
Storage charges in respect of Royal Air Force bombs and their components held in deposits		59,571
Services rendered by Government Transport		5,817
Administration of telephones (excluding those of Royal Air Force Headquarters) . .		10,550
Fractional differences and miscellaneous		—67
Total charges under Head E.		1,40,119
F.—WORKS EXPENDITURE—		
A.—Works—		
1.—Accommodation—		
(a) Officers' quarters and messes		1,006
(b) British troops		1,92,475
(c) Indian troops		10,582
(d) Miscellaneous		1,35,173
2.—Hospitals—		
(a) British		39,032
(b) Indian . . . . .		...
3. Buildings for Depôts, etc.		1,16,418
4. Special Works—		
(a) Defence		11,313
(b) Mobilisation Works		43,553
(c) Miscellaneous		55,302
5. Land, Roads, Drains and Conservancy—		
(a) Lands		2,40,692
(b) Military roads in Cantonments . . . . .		...
(c) Military roads ex-Cantonments . . . . .		...
(d) Railway sidings . . . . .		...
(e) Drainage		20
(f) Conservancy . . . . .		...
Total Carried over		8,45,596

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March 1930—*contd.*

		Total.
		R
Total Brought forward		8,45,596
Part C.—Royal Air Force.		
6. Furniture		9,572
7. Installations—		
(a) Water supply		10,643
(b) Electric Installations		9,708
8. Minor Works		1,01,914
Total A		9,77,481
B. Repairs and Renewals—		
1. Buildings		2,80,527
2. Military roads in Cantonments		54,307
3. Military roads ex-Cantonments		561
4. Furniture		81,238
5. Miscellaneous		1,73,460
Total B		4,90,093
C. Maintenance and Operation of Installations—		
Water-supply		1,22,264
Electric Installations		1,87,836
Total C		3,10,100
D. General Charges—		
Rent of hired Buildings		3,530
Rates and taxes		1,888
Railway sidings and platforms		4,885
Rent for lands . . . . .		...
Care of vacant buildings		4,871
Miscellaneous		718
Total D		15,387
E. and F. Establishment, Tools and Plant		1,93,764
Total Charges under Head F.		15,86,775

K.—Military Receipts and Services.

No. 75-D.—DETAILED ACCOUNT of ARMY CHARGES for the year ended 31st March
1930—concl'd.

	Total.
	R
Part C.—Royal Air Force.	
G. NON-EFFECTIVE CHARGES—	
Rewards for Military Services—	
Annuities and Gratuities	980
Pensions—	
Retired, wound and invalid pensions and gratuities to Indians, including family pensions.	595
Departmental Pensions	21,186
Pensions capitalized	3,390
Total Non-Effective Charges	26,160



APPENDIX I—STOCK ACCOUNT of the ARMY

Heads.	Provisions.	Forage.	Petrol and lubricants.	Coal and firewood.	Oil for fuel and light.
	R	R	R	R	R
Opening balance—					
(a) of stock	60,88,379	10,55,366	8,94,600	1,11,388	40,886
(b) of book value of losses under investigation .	5,118	300	3,613	5,595	38
Additions—					
Stores purchased—					
(a) In England . . . . .	...	...	65,120	...	...
(b) In India	1,47,59,384	85,77,694	16,06,749	4,46,461	6,02,904
Stores received from factories (including manufactures and repairs in workshops).	1,12,11,268	81,07,751	4,203	...	...
Stores received by transfer	1,03,77,333	95,58,911	14,18,890	27,073	2,34,194
Increases or decreases in the value of stores by fluctuation in their prices, etc.	—2,02,939	3,05,597	—25,562	—23,192	4,194
Value of stores found surplus on taking stock . .	2,595	739	1,764	1,374	74
Total	4,51,47,641	2,65,50,692	30,71,184	4,51,716	8,41,366
Total Receipts	6,11,91,138	2,76,46,358	34,69,377	5,68,699	8,82,290
Deductions—					
Stores issued to units and establishments	1,24,09,298	83,27,868	7,87,920	1,69,603	5,04,358
Stores issued to manufacturing establishments and workshops.	1,25,39,181	75,21,047	15,727	10,448	14,308
Stores issued on payment	9,38,252	1,88,659	7,95,285	2,10,442	1,06,272
Stores transferred	1,99,83,153	1,01,81,745	14,13,056	26,910	2,20,635
Stores issued to overseas garrisons (<i>less</i> receipts) . .	1,03,715	10,721	114	22	...
Surplus and obsolete stores transferred to the unpriced ledgers.	7,392	595	1,205	46	...
Losses in stores	32,188	3,415	30,351	17,468	2,965
Fractional differences	—120	—212	—282	—83	—1,265
Total	4,60,13,059	2,62,33,838	30,43,376	4,34,856	6,47,273
Closing balance—					
(a) of stock	51,76,474	14,12,171	4,25,244	1,33,843	34,975
(b) of book value of losses under investigation .	1,605	349	757	...	42
Stores in transit on 31st March 1930	10,32,580	1,96,762	32,235	...	4,448
Total	62,10,659	16,09,282	4,58,233	1,33,843	39,465

(b) The *minus* figure represents cost of 20 serviceable chassis transferred to Heavy Repair Shop, Mechanical Transport (class I), Force.

(a) The *minus* figure is due to receipt of certain pack

for the year ended 31st March 1930.

Other Indian Army Service Corps stores.	Mechanical Transport stores including tyres.	Mechanical Transport vehicles	Animals.	Ordnance.	Clothing.	Total.
R	R	R	R	R	R	R
22,58,222	76,94,449	22,63,015	55,88,845	10,78,71,815	2,11,34,044	15,44,86,000
10,510	...	..	..	4,51,386	7,849	4,84,359
31,378	18,19,894	53,84,971	2,77,950	35,47,461	9,87,843	1,21,14,617
16,71,973	8,00,487	24,134	22,66,575	55,13,169	30,35,302	4,02,64,832
35,297	3,22,193	34,87,721	6,13,065	3,14,67,690	45,21,712	5,97,70,800
43,43,291	16,32,567	33,66,552	15,08,495	2,91,81,201	1,04,90,537	8,11,39,044
-2,18,407	-38,517	1,101	...	-5,77,200	-9,42,868	-17,17,853
40,828	25,063	...	...	10,26,618	31,503	11,30,261
59,54,800	45,61,690	1,22,14,479	46,63,075	7,01,52,879	1,90,84,329	19,27,01,901
82,17,592	1,22,56,139	1,44,77,494	1,02,54,930	17,84,82,030	4,02,26,222	34,78,72,269
10,23,231	14,77,363	97,60,402	33,40,932	2,56,65,695	54,40,061	6,89,06,731
-7,123(a)	11,77,668	...	...	78,41,034	34,268	2,91,46,538
1,33,071	14,456	(b)-1,23,414	1,79,833	36,15,424	50,80,554	1,11,38,834
47,19,054	15,95,477	33,45,208	15,08,495	2,80,42,646	1,62,05,001	8,12,41,420
1,196	...	...	...	20,847	45,650	1,82,195
4,36,522	83,356	45,273	...	19,87,670	1,42,995	27,05,054
45,342	10,660	...	2,07,290	17,58,884	76,064	21,84,627
150	-17	5	...	-397	38	-2,183
63,51,353	43,58,963	1,30,27,444	52,36,550	6,89,31,843	2,10,24,661	19,55,03,216
13,64,714	78,57,176	14,50,050	50,18,880	10,86,70,330	1,91,82,151	15,12,65,508
1,525	...	...	...	8,79,857	19,410	9,08,545
73,428	51,481	521	..	13,59,115	4,51,515	32,02,155
19,39,687	79,48,657	14,50,641	50,18,380	11,09,00,302	1,96,53,076	15,53,71,208

ing materials in bulk by grain depôts from dairy farms.

Chaklala by the Royal Air Force for mounting of bodies and use in the Army as they were not considered useful to the Royal Air

K.—Military Receipts and Services.

APPENDIX II—ACCOUNT showing the COST OF MAINTENANCE of the VARIOUS ARMS AND

Unit and average strength (all ranks)	FIGHTING													
	A. - FORCES IN INDIA													
	British Cavalry (6 units of 14,977 men).	Indian Cavalry (21 units of 14,362 men).	Royal Horse Artillery (6 units of 1,083 men).	Royal Field Artillery (45 units of 11,892 men).	Pack Artillery Bataillons (61 units of 8,192 men).	Medium Artillery Bataillons (10 units of 4,295 men).	Heavy Artillery (4 units of 858 men).	Training Centres Artillery (8 units of 1,768 men).	Engineers (64 units of 8,367 men).	Pioneers (10 units of 6,666 men).	British Infantry (45 units of 45,563 men).	Indian Infantry (121 units of 99,479 men).	Royal Tank Corps (5 units of 1,560 men).	Indian Signal Corps (13 units of 6,988 men).
Cash Expenditure.	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1. Pay and other expenditure compiled under the sub- or minor heads concerned.	46,30,144	84,07,030	18,34,377	1,17,05,532	47,43,215	24,41,435	8,36,478	8,44,533	63,00,020	33,70,310	5,31,26,115	4,01,10,117	15,07,030	84,00,947
2. Transportation charges—														
(a) Travelling and out-station allowances.	17,363	61,060	5,673	81,045	47,180	22,774	3,856	8,060	28,727	10,931	2,01,810	4,63,174	81,566	47,828
(b) Rail charges . .	82,051	72,387	17,850	2,36,740	63,852	60,873	4,125	18,458	51,108	20,109	6,80,055	7,48,797	51,327	1,02,517
(c) Sea and inland water charges.	280	646	504	9,828	4,874	102	954	18	12,485	13,4	1,14,718	42,317	2,937	5,074
(d) Hired transport charges	17,330	27,300	3,936	41,319	22,834	9,545	950	941	5,400	1,511	2,51,811	1,50,815	5,082	13,738
3. Conservancy charges .	11,580	23,152	2,692	32,634	15,007	5,850	5,837	2,600	15,976	9,973	2,47,080	1,74,005	5,50	10,380
4. Hot weather establishments.	4,187	3,509	8,233	23,797	541	4,787	...	1,382	5,177	131	48,608	11,567	1,001	2,560
5. Local purchases for direct delivery to units—														
(a) Provisions . .	1,05,115	20,692	57,638	4,81,333	73,167	61,911	28,241	10,021	63,145	71,151	77,02,860	5,04,080	71,660	1,81,620
(b) Grain and Salt for animals.	345	1,807	40	5,032	3,204	...	...	80	605	40	515	2,035	...	865
(c) Petrol and lubricants.	...	...	...	3	...	...	...	...	...	...	11	31	500	...
(d) Coal and firewood .	21,673	64,048	0,663	54,606	62,030	16,223	5,008	9,453	61,580	47,220	3,83,442	7,40,275	10,414	42,876
(e) Oil for fuel and light	...	...	...	...	...	...	...	...	...	...	601	656	...	...
(f) Mechanical Transport stores including tyres.	...	...	...	...	11	794	...	...	...	...	...	...	4,797	...
(g) Ordnance stores .	920	3,489	94	4,655	423	207	165	94	10,736	815	10,445	51,925	2,229	1,808
(h) Clothing . .	...	18	...	117	78	...	...	...	286	108	41	2,147	...	...
6. Bonus paid on sliding scale of rations—														
(i) Provisions . .	5,848	1,803	1,810	6,569	1,243	2,670	1,240	370	3,753	4,113	90,657	2,8727	3,838	5,894
(ii) Coal and firewood .	105	108	1	147	80	4	9	8	23	201	1,322	1,014	60	28
7. Payments to War Office or British Forces serving in India.	10,23,480	...	2,61,001	23,41,823	2,76,600	4,47,350	1,02,411	26,010	...	...	1,37,08,627	...	4,27,075	...
8. National Health Insurance, Army.	29,102	...	7,458	68,350	6,608	12,064	2,683	519	...	...	3,94,683	...	11,720	...
9. Unemployment Insurance.	85,243	...	21,844	1,94,424	30,117	37,152	8,547	1,518	...	...	11,66,019	...	34,320	...
Total Expenditure Carried over.	80,56,440	87,26,022	17,27,610	1,84,05,789	63,63,055	31,27,480	7,95,381	8,20,608	66,83,027	84,60,245	7,54,71,688	5,21,11,668	31,78,620	88,88,12

APPENDIX II.—ACCOUNTS showing the COST OF MAINTENANCE of the VARIOUS ARMS AND

FIGHTING

A.—FORCES IN INDIA

Unit and average strength (all ranks)	High Cavalry (15 units of 4,177 men)	Indian Cavalry (40 units of 16,413 men)	Royal Horse Artillery (5 units of 1,781 men)	Royal Field Artillery (15 units of 11,002 men)	Pack Artillery Brigades (6 units of 4,102 men)	Medium Artillery Battalion (10 units of 7,235 men)	Heavy Artillery (4 units of 668 men)	Training Centres, Artillery (2 units of 1,788 men)	Engineers (10 units of 8,567 men)	Pioneers (10 units of 1,566 men)	British Infantry (45 units of 48,519 men)	Indian Infantry (121 units of 98,570 men)	Royal Tank Corps (8 units of 1,500 men)	Indian Signal Corps (10 units of 6,586 men)
Brought forward	79,504	47,210	17,710	1,54,057	53,695	31,27,430	7,95,261	9,20,566	6,33,027	24,89,215	7,14,715	5,21,115	31,79,520	68,38,038
Cost of stores supplied and services rendered—														
1. Value of issues (less receipts) from supply store depots for use in consumption—														
(a) Provisions	10,71	7,408	40,788	3,741	1,73,20	7,10	20,48	3,208	4,44,853	5,30,985	10,27,104	58,08,065	11,70	2,65,428
(b) Forage	5,15,590	17,90,011	1,07,003	11,04,472	5,08,008	1,02,167	2	48,761	1,52,274	51,488	3,07,123	5,01,514	23	2,07,483
(c) Petrol and lubricants	771	—53	10	25,793	1,342	54,598	702	47	4,722	53	213	1,650	85,322	34,000
(d) Coal and firewood	848	—76	—348	—9,940	10,614	198	—717	71	—225	—1,019	428	61,715	—2,304	1,241
(e) Oil for fuel and light	2,010	32,620	1,920	16,771	14,099	3,180	1,821	2,583	10,555	14,587	42,278	1,74,710	4,225	12,768
(f) Other Indian Army Service Corps stores	5,176	0,466	1,950	15,801	3,403	0,527	560	1,209	5,011	2,876	15,650	51,035	13,239	7,420
(g) Mechanical Transport stores, including tyres	2,473	..	..	1,21,018	..	98,900	..	—10	1,024	..	..	..	2,80,947	21,818
(h) Mechanical Transport vehicles	4,506	..	..	7,61,108	..	14,14,431	..	..	0,040	..	..	..	15,88,788	59,782
(i) Animals (Remounts)	9,27,720	9,81,325	1,11,250	4,47,165	3,00,498	1,18,694	..	14,470	70,425	6,300	20,300	1,20,147	..	1,32,688
(j) Ordnance stores	4,51,524	11,73,570	3,07,784	20,70,117	9,22,173	7,05,484	71,523	—1,16,820	6,85,862	2,17,488	45,18,659	55,08,909	1,80,606	9,23,051
(k) Clothing and necessaries	98,399	1,02,023	2,267	1,07,310	1,20,040	21,581	5,513	1,38,806	91,515	1,80,541	4,54,285	19,45,170	2,449	99,304
11. Losses of stores in supply and store depots	13,455	40,204	7,502	51,423	23,465	24,087	900	1,658	14,261	7,248	61,825	1,27,056	21,221	17,071
12. Losses due to fluctuation in price of stores in charge of store depots	24,573	1,18,050	18,464	1,81,585	60,113	04,001	2,403	4,250	88,568	18,577	1,58,603	3,51,378	54,400	45,506
13. Losses due to sale of surplus and obsolete stores	17,730	45,408	13,503	97,922	35,707	33,158	2,804	—4,450	20,575	8,400	1,75,623	2,14,280	22,018	38,056
14. Cost of imported stores supplied free by the Central Research Institute, Kasauli, to Military Hospitals	..	..	..	..	..	..	..	..	..	..	..	..	..	..
15. Cost of stores supplied by—														
(a) Bakeries	71,749	385	25,684	2,24,461	37,740	14,313	..	..	2,290	..	10,82,050	1,508	32,043	54,885
(b) Butcheries	..	22	..	..	18,470	6,308	..	..	0,540	..	1,31,137	9,080	14,380	30
(c) Grass Farms	2,55,464	13,18,507	1,38,165	7,43,983	4,37,614	66,761	..	39,347	1,40,351	27,859	2,64,009	4,38,273	7	2,83,893
(d) Dairy Farms	..	..	..	745	38	..	..	..	..	..	287	40	3	70
(e) Medical store depots and workshops	1,910	2,529	2,417	11,026	1,187	702	..	219	8,623	664	17,855	17,564	875	501
16. Normal expenditure on stores for units on field service	..	..	..	..	..	..	..	..	..	..	..	..	..	..
17. Cost of repairs to deposit stores received from units in Armies and Heavy Repair shops	2,790	5,043	1,216	34,603	15,873	2,000	195	10,584	2,574	1,084	12,854	51,553	1,07,327	18,063
18. Cost of services rendered by Government transport (animal and mechanical)	35,022	1,77,613	5,117	81,086	1,30,999	1,211	150	2,337	54,053	27,972	2,08,740	4,06,467	4,314	54,033
19. Cost of water and electricity supplied by the Military Engineer Services	1,15,060	81,202	82,712	4,54,130	24,313	1,14,001	39,217	8,439	20,743	24,721	17,41,816	3,48,523	90,615	1,40,947
20. Cost of water and electricity supplied by Army Ordnance Factories	..	..	..	..	..	..	..	..	..	..	9	..	..	..
Total cost	8,41,908	1,53,20,524	27,76,600	2,26,17,502	50,32,898	80,52,458	9,40,931	11,55,283	74,41,217	43,39,380	3,87,43,271	6,58,88,009	67,82,732	92,73,816
Cost per unit for Fighting Services only	16,08,303	7,39,992	3,46,736	4,02,611	13,26,598	6,05,240	3,85,233	5,77,626	11,16,188	4,33,938	18,60,992	5,64,762	7,16,592	4,12,389
Cost per unit for Fighting Services only	1,837	1,001	1,648	1,506	1,083	1,037	1,680	646	590	603	1,589	693	3,075	1,405

DEPARTMENTS of the SERVICE for the year ending 31st March 1930—*concl'd.*

OFFICERS.			DEPARTMENTS.													
OPEN AND BURMA.			B.—INDIAN UNITS SERVING IN THE COLONIES.													
Reservists (80,040 men.)	Governor General's Bodyguard (1 unit of 157 men.)	Total	Indian Infantry (886 men.)	Educational Institutions (including Medical Colleges and schools).	Indian Army Service Corps (including bakeries and butcheries).	Personal Depots and Breeding operations.	Indian Army Veterinary Corps.	Indian Army Ordnance Corps.	Medical Services.	Military Accounts Office.	Ecclesiastical Establishment.	Cantonments and Military Estates.	Inspectors of Local Weapons and General Stores.	Army Headquarters, Commands, Districts and Brigades.	Tibet Frontier.	Auxiliary and Territorial Force.
R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1,21,040	1,25,700	18,07,75,558	8,05,558	08,32,602	10,67,5,074	31,24,300	0,09,917	03,08,785	1,08,07,201	1,07,04,300	5,18,218	14,17,062	13,42,038	1,11,72,810	0,454	79,83,725
15,598	7,821	07,45,450	820	1,22,147	10,32,256	19,050	28,394	1,16,920	0,88,731	3,550	..	..	..	16,514	..	1,20,810
10	18,163	57,55,647	..	09,834	21,14,801	1,76,041	1,01,244	280	13,875	..	..	..	..	5,013	..	4,010
...	..	3,18,232	..	12,436	4,73,624	1,064	0	8,893	41,635	..	..	..	225	24,012	..	916
660	169	07,884	20	1,209	24,558	088	401	1,884	83,540	883	..	..	82	416	..	543
175	257	3,50,471	..	7,708	44,712	7,228	2,575	5,171	50,012	5	..	..	52	2,403	..	4,112
101	—848	1,08,887	2	3,318	8,02,571	1,913	409	1,175	20,783	..	..	..	8	2,137	..	2,442
...	..	5,82,825	..	3,288	0,26,618	..	..	588	7,079	..	..	..	13	11,890	..	..
...	..	38,25,002	..	3,81,254	50,61,133	..	..	50,850	7,801	..	..	..	..	786	..	..
..	4,170	20,58,403	..	4,555	1,70,465	5,10,435	3,765	450	0,900	..	..	..	..	..	..	..
44,084	608	1,80,16,378	8,221	5,18,407	19,07,014	1,24,738	30,844	4,84,072	5,86,683	..	..	..	28,570	21,83,752	079	15,07,622
—0,094	20,441	81,70,779	1,105	18,586	7,70,645	2,431	14,775	1,70,817	5,04,834	..	..	..	583	49,078	..	3,03,180
533	574	4,28,553	168	0,424	1,47,065	8,161	2,853	8,109	22,060	37	..	..	267	22,060	7	20,429
1,983	1,474	11,02,435	426	24,189	3,77,040	20,807	0,083	20,787	56,588	86	..	..	781	50,804	17	52,373
1,728	—9	7,26,298	317	20,510	1,88,301	5,070	1,206	18,173	27,008	..	..	..	1,163	55,615	26	01,674
...	..	...	...	...	...	...	..	..	41,183	..	..	..	..	..	..	..
...	...	16,87,144	...	0,060	9,340	..	...	3,844	1,01,046	..	...	..	...	574	..	4,943
...	...	1,89,741	..	...	0,876	..	...	...	12,705	...	..	..	..	..	..	..
...	5,015	41,33,057	..	42,074	20,34,511	2,26,812	1,33,612	180	8,102	..	..	..	..	3,187	..	3,031
...	...	1,190	..	52	2,691	..	2,690	3,055	7,38,315	...	..	..	..	..	..	..
...	747	63,218	...	8,877	5,279	26,453	55,272	4,910	14,60,728	..	..	..	...	3,257	..	13,175

XXXVII and 49--Marine.

Under these heads are included the transactions of the Royal Indian Marine Department.

REVENUE.

The main items of revenue ordinarily occur under the heads (1) 'Dockyard Services and Supplies,' and (2) 'Hire of vessels'. The amount under (1) represents mostly receipts on account of work done by the Royal Indian Marine for other departments, Local Governments and the Royal Navy. The heavy receipts under 'Other Items' in the accounts for 1929-30 are chiefly due to the drawings from the Kidderpore Dockyard Suspense Account for expenditure on purchase of ships and vessels.

EXPENDITURE.

The main headings of expenditure are enumerated in the Abstract Account No 76-B.

The expenditure debited in the Home Accounts is mainly on account of (1) an annual contribution towards the expenses of His Majesty's Ships employed in the Indian Seas, (2) Marine stores and (3) Pensions and Furlough Allowances of the Royal Indian Marine Service.

No. 76-A. - ACCOUNT of MARINE RECEIPTS for the Year ended 31st March 1930.

RECEIPTS IN INDIA.			R																
Expenses on account of Dockyard Supplies and Services to Provincial Governments, etc.			3,27,853																
of vessels			59,613																
Proceeds of vessels and stores			42,571																
Items			10,43,198																
TOTAL			14,78,235																
RECEIPTS IN ENGLAND.																			
<table border="1"> <thead> <tr> <th></th><th>Secretary of State.</th><th>High Commissioner.</th><th>Total</th></tr> <tr> <th></th><th>£</th><th>£</th><th>£</th></tr> </thead> <tbody> <tr> <td>Miscellaneous Receipts</td><td>671</td><td>57</td><td>728</td></tr> <tr> <td>TOTAL</td><td>671</td><td>57</td><td>728</td></tr> </tbody> </table>				Secretary of State.	High Commissioner.	Total		£	£	£	Miscellaneous Receipts	671	57	728	TOTAL	671	57	728	
	Secretary of State.	High Commissioner.	Total																
	£	£	£																
Miscellaneous Receipts	671	57	728																
TOTAL	671	57	728																
Ditto converted into Rs. at £1 = Rs. 13½			9,705																
Exchange on ditto			79																
			9,784																
TOTAL MARINE RECEIPTS			14,88,019																

No. 76-B. - ACCOUNT of MARINE CHARGES for the Year ended 31st March 1930.

General Supervision and Accounts :		R	R																								
Allowance to Naval Commander-in-Chief on the Indian Station		10,000																									
Director of the Royal Indian Marine		2,02,182																									
Total			2,12,182																								
Survey			85,917																								
Miscellaneous Shore Establishment			1,08,250																								
Yards :		R																									
Commander of the Yard's Department		24,241																									
Engineer Manager's Department		98,928																									
Marine Store Officer's Department		79,117																									
Dockyard Dispensary		10,219																									
Wages of Artificers and Labourers		4,76,921																									
Miscellaneous expenses		25,350																									
Dockyard Police Force		40,093																									
Total			7,55,579																								
Salaries and Allowances of Officers and Men afloat :																											
Pay of Officers and Warrant Officers		3,40,293																									
Pay of men		4,87,787																									
Miscellaneous charges		1,49,626																									
		9,77,706																									
CHARGES IN ENGLAND.																											
<table border="1"> <thead> <tr> <th></th><th>Secretary of State.</th><th>High Commissioner.</th><th>Total.</th></tr> <tr> <th></th><th>£</th><th>£</th><th>£</th></tr> </thead> <tbody> <tr> <td>Royal Indian Marine Furlough pay</td><td>14,100</td><td></td><td>14,100</td></tr> <tr> <td>Leave salaries and deputation pay</td><td>...</td><td>242</td><td>242</td></tr> <tr> <td>Sterling overseas pay</td><td>...</td><td>468</td><td>468</td></tr> <tr> <td>TOTAL</td><td>14,100</td><td>710</td><td>14,810</td></tr> </tbody> </table>				Secretary of State.	High Commissioner.	Total.		£	£	£	Royal Indian Marine Furlough pay	14,100		14,100	Leave salaries and deputation pay	...	242	242	Sterling overseas pay	...	468	468	TOTAL	14,100	710	14,810	
	Secretary of State.	High Commissioner.	Total.																								
	£	£	£																								
Royal Indian Marine Furlough pay	14,100		14,100																								
Leave salaries and deputation pay	...	242	242																								
Sterling overseas pay	...	468	468																								
TOTAL	14,100	710	14,810																								
Ditto converted into Rs. at £1 = Rs. 13½			1,97,466																								
Exchange on ditto			1,640																								
Total			11,76,812																								
Calling of Officers and Men afloat :																											
Provisions and money allowances in lieu thereof		2,10,742																									
Purchase of water for Royal Indian Marine vessels		8,526																									
Total			2,19,268																								
Carried over			26,18,308																								

No. 76-B.—ACCOUNT of MARINE CHARGES for the Year ended 31st March 1930—*concl'd.*

	Brought forward	R
		26,08,308
Marine Stores and Coal :—		
	R	
Stores and coal for Royal Indian Marine	9,57,344	
Stores and coal unallocated (stock)	1,54,798	
	11,12,142	
CHARGES IN ENGLAND.		
High Commissioner.	£	
Stores for India	47,989	
Ditto converted into Rs. at £1 = Rs. 13½	630,525	
Exchange on ditto	5,386	
Total		17,48,008
Purchase and Hire of Ships and Vessels :—		
Purchase of ships and Vessels	8,05,496	
Hire of ditto	17,067	
Stores for Royal Indian Marine	1,22,866	
Extra expenditure in consequence of reorganisation of R. I. M.	3,385	
Total		9,48,814
Miscellaneous :—		
Freight on Europe Stores	4,340	
Piloting and towing of Royal Indian Marine Ships	15,409	
Passage and conveyance of officers and men	28,462	
Repairs, etc., to Royal Indian Marine Ships at out-stations	6,598	
Repairs to His Majesty's Ships of War in Indian Seas	80,480	
Coal and oil fuel supplied to His Majesty's Ships of War in Indian Seas	3,13,513	
Miscellaneous items	88,062	
	3,60,830	
CHARGES IN ENGLAND.		
Secretary of State.	£	
Contribution towards the expenses of His Majesty's Ships employed in Indian Seas, etc.	100,012	
Miscellaneous expenditure	7,701	
Total	107,713	
Ditto converted into Rs. at £1 = Rs. 13½	1,436,167	
Exchange on ditto	11,378	
Total		18,08,375
Works Expenditure		1,86,550
Non-effective Charges :—		
Charges in India	1,55,194	
Charges in England.		
	Secretary of State	High Commissioner.
	£	£
Royal Indian Marine Retired Pay	53,869	...
Indian Navy Retired Pay	88	...
Pensions—Royal Indian Marine	...	6,096
Total	53,957	6,096
	60,053	
Ditto converted into Rs. at £1 = Rs. 13½	8,00,699	
Exchange on ditto	6,209	
Total		9,62,102
TOTAL MARINE CHARGES		82,62,752
Charges in India		51,72,732
Charges in England		30,64,857
Exchange		24,563

XXXVIII and 50—Military Engineer Services.

The buildings, roads and other works required for purposes of the Army and the defence of India, and the receipts connected therewith, are dealt with under this head, which bears the same relation to the head "Army" as the head "Civil Works" bears to other civil heads of expenditure. Prior to 1906-07, the Military Engineer Services formed an integral part of the Public Works Department.

2. The details of receipts are exhibited in Account No. 77. The different varieties of Military Works of a capital nature are exhibited in Account No. 77-B., while expenditure on the repair and maintenance of these works and other miscellaneous charges which are not of a capital nature are shown in Account No. 77-C.

No. 77.—ABSTRACT ACCOUNT of RECEIPTS from MILITARY ENGINEER SERVICES during the year ended 31st March 1930.

	No. of Items	Income-tax	Delhi Province	Simla Imperial Circle	Madras	Bombay	Bengal	United Provinces	Punjab	Bihar and Orissa	Central Provinces and Belar	Assam	Coorg	Total
1. Rents—		R	R	R	R	R	R	R	R	R	R	R	R	R
(a) Buildings	1	7,75,000	...	..	..	...	78,131	...	282	105	391	..	41	8,54,556
(b) Furniture	2	44,771	...	...	...	...	...	...	...	...	...	..	...	44,874
(c) Electric Installations and hire of fans	3	54,775	...	...	..	..	94	...	...	...	...	..	...	54,869
(d) Miscellaneous (hire of tools and plant, etc)	4	25,639	..	...	..	..	—5	...	..	..	..	4	..	25,688
2. Recoveries on account of supply of—														
(a) Water	5	6,17,873	..	..	...	57,909	..	..	..	36	...	..	...	6,75,868
(b) Electric energy	6	9,70,269	..	..	...	..	..	..	..	..	...	..	...	9,70,299
3. Sales of Government property	7	1,34,725	..	119	3	..	788	..	...	..	..	31	...	1,35,567
4. Miscellaneous (fines, refunds, unclaimed deposits, etc.)	8	2,62,645	735	296	..	359	...	497	34,377	23	16	—210	...	2,68,740
5. Receipt from Land Sale Suspense Account	9	26,20,324	...	...	...	...	..	..	..	..	..	..	...	26,20,324
6. Receipts by transfer from payments made by Bombay Government for replacement of Military Buildings displaced in connection with Karachi Development Scheme	10	1,60,000	..	...	...	..	...	..	..	...	...	...	...	1,60,000
Total		55,08,426	735	415	3	58,318	79,009	497	34,679	166	407	—173	41	56,82,501

No. 77-A.—ABSTRACT ACCOUNT OF EXPENDITURE ON MILITARY ENGINEER SERVICES during the Year ended 31st March 1930.

HEAD OF EXPENDITURE AND REFERENCE TO ACCOUNT.	Engineer- in-Chief.	Delhi Province.	Simla Imperial Circle.	Madras.	Bombay.		Bengal.	Port Blair.	United Provinces.	Punjab.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Coorg.	Total.
					R	£									
Works (Capital Expenditure—No. 77-B)	Rs	Rs	Rs	Rs	Rs	£	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Standing Charges (Recurring Expenditure—No. 77-C)	2,26,95,056	8,415	26,102	...	445	40,161	4,026	181	...	92,252	10,016	...	2,909	...	2,28,19,553
Establishment (No. 77-D)	1,78,41,028	2,269	87,911	634	64,243	442	43,452	5,916	24,650	25,210	13,034	5,200	15,031	1,081	1,76,35,189
Tools and Plant	61,04,245	013	41,802	135	3,730	6,147	8,252	1,978	2,511	8,510	4,620	704	3,210	260	61,87,072
Supplies	3,11,320	92	359	4	407	...	787	119	193	707	353	51	512	190	3,15,094
	—2,80,582	...	..	...	...	...	...	...	...	...	...	..	...	...	—2,89,582
Total	4,01,62,065	11,689	1,56,174	773	68,825	46,750	61,517	8,189	27,354	66,679	28,023	6,105	21,752	1,531	4,05,67,426
Deduct—Receipts taken in reduction of expenditure	...	..	..	...	...	46,750	...	...	...	...	...	..	...	...	46,750
Total	4,61,62,065	11,689	1,56,174	773	68,825	...	61,517	8,189	27,354	66,679	28,023	6,105	21,752	1,531	4,66,20,676
Deduct—English cost of Stores	1,48,172	...	..	...	...	...	...	...	...	...	...	...	...	...	1,48,172
NET INDIA—MILITARY ENGINEER SERVICES	4,00,13,893	11,689	1,56,174	773	68,825	...	61,517	8,189	27,354	66,679	28,023	6,105	21,752	1,531	4,64,72,504

CHARGES IN ENGLAND.

Fullough Pay of personnel of the Royal Engineers
Stores for India
Leave Salaries and Deputation Pay

Total Charges in England

Ditto converted into Rs. at £1 = Rs. 13½

Exchange on ditto

TOTAL CHARGES—MILITARY ENGINEER SERVICES

4,61,414
8,778

4,69,27,226

[illegible]

K.—Military Receipts and Services.

No. 77C.—CLASSIFIED ABSTRACT ACCOUNT OF EXPENDITURE ON MILITARY ENGINEER SERVICES—STANDING CHARGES during the year ended 31st March 1930.

HEAD OF EXPENDITURE.	Engineer-in-Chief.	Delhi Province.	Simla Imperial Charge.	Madras.	BOMBAY.		Bengal.	Port Blair.	United Provinces.	Punjab.	Bihar and Orissa.	Central Provinces and Bihar.	Assam.	Coorg.	TOTAL.
					Bombay Proper.	Military Accommodation Scheme.									
B.—Repairs and Renewals —	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1. Buildings	61,11,088	...	29,023	422	...	840	15,610	5,492	439	2,030	5,473	239	12,347	860	61,83,537
2. Imperial Military Roads in Cantonments	12,10,210	...	...	...	5,180	...	1,747	...	...	...	314	648	260	...	12,18,413
3. Military Roads ex-Cantonments	10,92,251	...	...	...	2,989	...	3,236	...	...	...	4,853	...	...	...	11,03,331
4. Furniture—															
(a) Furniture	12,25,290	...	809	...	...	...	...	376	...	...	...	...	...	...	12,26,475
(b) Deduct cost of repairs debitable to Royal Air Force	10,100	...	...	...	...	...	...	...	...	...	...	...	...	...	10,100
Miscellaneous	9,19,480	...	1,986	101	544	102	641	...	...	22,276	...	4,409	...	221	9,49,770
Total	1,05,48,229	...	31,818	503	8,663	442	21,234	5,368	439	24,306	10,646	5,290	12,907	1,081	1,06,71,426
C.—Maintenance and Operation of Installations:—															
1. Water supply	16,77,041	...	4,978	...	55,580	...	1,889	...	...	731	...	...	...	...	17,40,172
2. Electrical Installations	25,64,829	923	13,365	...	...	...	7,494	...	...	...	...	...	...	...	25,86,611
3. Ice-making and refrigerating	20,733	...	...	...	...	...	...	...	...	...	...	...	...	...	20,733
4. Miscellaneous Machinery	53,358	...	...	...	...	...	...	...	...	...	...	...	...	...	53,358
5. Renewals	5,13,968	...	...	...	...	...	...	...	...	...	...	...	...	...	5,13,968
Total	48,29,928	923	18,243	...	55,580	...	9,333	...	...	735	...	...	...	...	49,14,842

D.—General Charges :—	1. Rent for hired buildings . . .	10,77,006	...	22,261	131	...	...	...	...	...	...	1,563	...
	2. Payments on account of compensation for quarters, etc. . .	88,683	...	...	...	48	...	...	...	...	421	...	...
	3. Rates and Taxes . . .	2,87,903	...	14,168	...	...	17,885	...	30	...	7	...	2,034
	4. Payments for Railway sidings and Platforms . . .	2,07,491	...	...	...	...	...	...	...	160	...	...	...
	5. Rent for land . . .	1,30,344	...	101	...	...	...	...	...	...	...	...	...
	6. Care of vacant buildings . . .	1,52,411	...	...	...	...	...	...	...	...	...	...	...
	7. Miscellaneous . . .	62,915	1,316	1,200	...	...	...	24,181	...	...	367	...	90
	Total . . .	19,32,369	1,316	37,750	131	...	17,885	48	24,211	160	2,584	...	2,124
							42,452	5,916	24,650	22,210	13,684	5,330	15,031
	Grand Total . . .	1,73,41,026	2,209	87,911	631	64,543	442	5,916	24,650	22,210	13,684	5,330	15,031
													1,76,35,189

K.—Military Receipts and Services.

Military Reserve Fund.

The stabilised military budget system introduced from 1928-29, as originally arranged, provided for a total net expenditure on the Military Services for the period 1928-29 to 1931-32 of Rs. 220 Crores, *plus* such sums as may be required annually for the expansion of the Territorial Forces in accordance with the recommendations of the Shea Committee. The Military budget for any particular year of the period was not to exceed Rs. 55 crores, *plus* the realised savings of previous years, *plus*, again, the sum required in that year for the expansion of the Territorial Forces. This arrangement was modified in the budget for 1930-31; the system was given one year's longer life but at the same time the annual military budget figure apart from realised savings and amounts required for the Territorial Forces was refixed at Rs. 54·20 crores, so that for the years 1930-31 to 1932-33 the basic figure in the stabilised military budget system will be Rs. 54·20 crores. Any savings accruing within the annual allotments of 55 or 54·20 crores will, pending utilisation in the later years of the period, be carried to a suspense account. The sums allotted for the expansion of the Territorial Forces in 1928-29 and 1929-30 were Rs. 10 lakhs in each year.

The net savings accruing in the accounts for 1929-30 within the allotment of Rs. 55·10 crores amounted to Rs. 13,41,222, and this sum has been transferred to the new Central Ledger Head "Military Reserve Fund" under Section "P Deposits and Advances" by debit to the major head "50-A-Transfers to Military Reserve Fund". Transfers from the Fund to the Military accounts will be brought to account through the Major head "XXXVIII-A.-Transfers from the Military Reserve Fund" opened for the purpose.

K. Military Receipts and Services.

No. 77-F.—STATEMENT SHOWING THE APPROPRIATIONS TO AND FROM THE MILITARY RESERVE FUND during the year 1929-30 and the balances at credit of the fund at the commencement and close of the year.

	Balance, 1st April 1929.	Transactions during 1929-30.		Balance, 31st March 1930.
		Appropriation to the fund from savings in mili- tary budget, <i>vide</i> Account No. 75.	Appropriation from the fund for expenditure on Military ser- vices, <i>vide</i> Ac- count No. 75.	
	R	R	R	R
Military Reserve Fund	28,06,737	13,11,322	...	29,47,959

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1929-30.

**Section L.—Provincial Contributions and Miscellaneous Adjustments
between Central and Provincial Governments.**

MAJOR HEAD.	No. of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.	
				MAJOR HEAD TOTAL.	
				Central.	Provincial.
Contributions to the Central Government by Provincial Governments.	78	Contributions to the Central Government by Provincial Governments.	596	R ...	R ...
Miscellaneous Adjustments between Central and Provincial Governments.	79	Miscellaneous Adjustments, etc.	597	+3,011	—3,011
		Total		+3,011	—3,011

1. This section comprises two separate major heads:—

- (i) Contributions to the Central Government by Provincial Governments.
- (ii) Miscellaneous adjustments between Central and Provincial Governments.

The former head hitherto recorded the contributions payable by the Provincial Governments to the Central Government under rule 18 of the Devolution Rules. In view of the complete and final remission of the Provincial contributions with effect from the year 1928-29, it is now confined to contributions, if any, levied by the Governor General in Council under rule 19 of the Devolution Rules.

The second head records such miscellaneous adjustments between the Central and the Provincial Governments in respect of services rendered or contributions made by the one to the other as cannot conveniently be exhibited under the appropriate service heads. The principle of making such adjustments under the appropriate service heads has been rigidly applied from the accounts for 1927-28, with the result that most of the adjustments previously effected through this head are now made under service heads.

2. In these accounts, transfers between the Central and Provincial Governments are shown as *plus* and *minus* entries on the receipt side, since the transactions represent a *transfer* of revenue from one Government to another. This method of exhibition differs from that followed in the purely Central and Provincial accounts published in the respective Budgets, in which the figures are exhibited as receipts and payments.

No. 72. — ACCOUNT of CONTRIBUTIONS to the CENTRAL GOVERNMENT by PROVINCIAL GOVERNMENTS during the year 1929-30.

	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	TOTAL.
Contributions to provide for the deficiency of Central Revenue as compared with Central Expenditure (a).	R ...	R ...	R ...	R ...	R ...	R ...	R ...	R ...	R ...	R ...
TOTAL CONTRIBUTIONS TO THE CENTRAL GOVERNMENT .	...	...	...	...	...	...	...	...	...	..

(c) The complete and final remission of contributions under Derivation Rules 17 and 18 was sanctioned with effect from the year 1929-30.

5. 79.—ACCOUNT of MISCELLANEOUS ADJUSTMENTS between CENTRAL and PROVINCIAL GOVERNMENTS during the year 1929-30.

[Credits + Debits— to Provincial Revenues.]

	R	B
Government of Bombay.		
<i>Provincial to Central (Reserved).</i>		
1 account of the value of non-postal stamps in stock on the 1st April 1921 . .	3,011	—3,011
NET ASSIGNMENT FROM PROVINCIAL TO CENTRAL .		—3,011

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1929-30.

Section M.—Extraordinary Items.

Revenue, Rs. 2,88,79,455 :

Expenditure, Rs. 34,010.

MAJOR HEAD.	Number of Account.	DETAIL OF ACCOUNTS.	Page.	AMOUNT OF EACH ACCOUNT.	
				MAJOR HEAD TOTAL.	
				Revenue.	Expenditure.
				R	£
Extraordinary Receipts . .	79A	Receipts Central .	600	1,88,91,440	...
:		Receipts Provincial .	600	84,85,015	...
Extraordinary Payments . .	79B	Expenditure Central .	601	...	6,062
:		Expenditure Provincial	601	...	27,948
Transfers $\frac{\text{to}}{\text{from}}$ Revenue Reserve	79C	Receipts and Expenditure			
Funds.		Provincial . .	602	15,00,000	...
		TOTAL . .		2,83,78,455	31,010

This section, with the two major heads 'XL—Extraordinary Receipts' and '52—Extraordinary Payments', was opened for the first time in the accounts for 1923-24 for the record of special receipts and charges of a non-recurring character which it may be desirable to distinguish from the ordinary revenues and expenditure of the Central and Provincial Governments. They do not include receipts of a capital nature connected with expenditure already debited to a capital head, which are recorded by deduction from expenditure debited under that head. Two additional major heads were provisionally opened in this section to exhibit in the Revenue Account the transfers to and from the Revenue Reserve Funds created by the Government of India and the Government of the Punjab—*vide* Note on Revenue Reserve Fund, page 657. These major heads in the Revenue Section, as well as the head "Revenue Reserve Fund", may possibly be discontinued from 1930-31.

No. 79-A.—ACCOUNT OF EXTRAORDINARY RECEIPTS CREDITED TO REVENUE during the year ended 31st March 1930.

	Central Government.	PROVINCIAL GOVERNMENTS.						Total Central and Provincial.
		Government of Bombay.	Government of Bengal.	Government of Punjab.	Government of Burma.	Government of Central Provinces and Berar.	Total.	
	₹	₹	₹	₹	₹	₹	₹	₹
RECEIPTS IN INDIA.								
• • • • •	...	3,25,181	5,08,250	59,78,302	2,61,728	...	70,71,461	70,71,461
Sale of land • • • • •	...	27,055	...	150	...	84,234	82,039	82,039
Sale of other Government assets • • • • •	(a)	8,127	...	(b) 13,75,852	...	...	13,78,979	1,68,78,979
Other items • • • • •	1,55,00,000							
	1,55,00,000	3,55,983	5,08,250	73,54,304	2,61,728	34,234	85,12,479	2,40,12,479
	...	30	...	27,434	...	...	27,464	27,464
Deduct—Refunds •	1,55,00,000	3,55,933	5,08,250	73,26,870	2,61,728	34,234	84,85,015	2,39,85,015
NET RECEIPTS IN INDIA •								
	£							
RECEIPTS IN ENGLAND.								
Secretary of State.	245,174	...	...	...	...	...	...	...
Share of receipt from the German Government in respect of Reparations under the "Young" Scheme and under the "Young" Plan for period 1st March 1929 to 28th February 1930 • • • • •	7,928	...	...	...	...	...	...	...
High Commissioner.	262,402							
Earnings of Enemy Ships appropriated to Revenue • • • • •								
TOTAL RECEIPTS IN ENGLAND £								
	₹							
Ditto converted into Rs. at £1 = Rs. 13½ • • • • •	33,65,359	...	...	...	...	...	...	33,65,359
Exchange on ditto • • • • •	29,081	...	...	...	...	...	...	29,081
TOTAL INDIA AND ENGLAND •	1,88,94,440	3,55,933	5,08,250	73,26,870	2,61,728	34,234	84,85,015	2,73,79,455

(a) Represents transfer to revenue from the Personal Ledger Account of the Comptroller, Local Clearing Office (Enemy Debts) in respect of the German Liquidation Account.
(b) Consists mainly of interest due on the unpaid portion of sale proceeds of Government Lands in Canal Colonies and rent realised for temporary cultivation of Colony Lands proposed to be sold.

No. 79-B.—ACCOUNT of EXTRAORDINARY PAYMENTS CHARGED AGAINST REVENUE
during the year ended 31st March 1930.

CHARGES IN INDIA.	R
CENTRAL GOVERNMENT.	
Irrecoverable temporary loans written off (Controller, Local Clearing Office) . . .	6,062
GOVERNMENT OF BURMA (<i>Reserved</i>).	
Expenditure in connection with the construction of the Mingaladon Cantonment . . .	23,073
Adjustment of the cost of land relinquished by the Burma Railways . . .	4,875
Total Provincial Government .	27,948
TOTAL EXTRAORDINARY PAYMENTS .	34,010

No. 79-C.—ACCOUNT of TRANSFERS ^{FROM}_{TO} THE REVENUE ACCOUNTS ^{TO}_{FROM} THE REVENUE RESERVE FUND of the GOVERNMENT OF THE PUNJAB during the year ended 31st March 1930.

GOVERNMENT OF PUNJAB.		R
Transfers to the Fund . . . . .		...
Transfers from the Fund		15,00,000
Net Transfers from the Fund during the year .		15,00,000

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1929-30.

Public Works Establishment and Tools and Plant.

Expenditure Rs. 6,67,63,700.

	No. of Account.	DETAIL OF ACCOUNT.	Page.	AMOUNT OF EACH ACCOUNT.	
				Detail.	Expenditure.
					R
Public Works Establish- ment.	80	Expenditure	607	...	6,30,67,392
Public Works Tools and Plant ordinary	81	„	609	...	36,96,308
					6,67,63,700

Establishment and Tools and Plant charges in the Public Works Department and the method of distribution thereof among the various major heads.

Establishments employed by the Public Works Department are generally joint establishments employed on works charged under two or more major heads. The establishment charges of a Public Works division or office are in the first instance recorded under a single major head under which the division or office is classified for the purpose. At the end of the year, they are distributed amongst the various accounts which record the expenditure of the Public Works Department, in proportion to the works expenditure under each head affected. Any special establishment which is wholly employed on a work is, however, entirely charged to that work and is not included in these *pro rata* calculations. Similarly the cost of purely revenue establishments employed entirely on the management of irrigation or navigation works and the like or on the assessment, etc., of connected revenue, is charged direct to the Irrigation revenue account.

2. Similar remarks apply to the charges on account of ordinary tools and plant used in the Public Works Department. The cost of special tools and plant, by which is meant tools, plant or machinery obtained to meet the special requirements of a particular work or project, is treated as a direct charge to the work or project concerned.

No. 80.—ABSTRACT ACCOUNT of EXPENDITURE on ESTABLISHMENT of the PUBLIC
to the total expenditure

	INDIA GENERAL.													Serial No.
	Military Chief.	New Capital, Delhi.	Delhi Province.	Viceroy's Estates.	Suma Imperial Circle.	Port Blair.	Rajputana.	Central India.	Hyderabad.	Other Items.	Kabul Legation.	Independent Gulf Division.	Total.	
Establishment.	R	R	R	R	R	R	R	R	R	R	R	R	R	
Chief Engineer		41,750		...	...	...	...	...	...	...	...	...	41,750	1
Special Officers		2,95,938	5,238	...	...	...	...	...	...	62,190	...	...	3,88,266	2
Superintending Engineers		58,511		12,700	32,964	...	58,275	52,026	...	...	...	...	2,14,476	3
Executive Establishment		1,88,155	1,302	87,590	1,26,975	50,236	89,320	88,029	12,110	...	...	6,262	5,74,878	4
Medical Establishment		14,908		...	...	...	3,849	...	...	...	...	...	14,908	5
Special Survey Establishment . . . . .				...	...	...	...	...	...	...	...	...	3,849	6
Special Revenue Establishment			384	...	...	...	3,427	...	...	...	...	...	3,811	7
Non-Gazetted and Miscellaneous Establishment		11,90,414	38,468	...	...	...	...	...	...	...	...	...	12,28,882	8
Pensionary Charges . . . . .		...	...	...	...	...	3,278	...	...	...	...	...	3,278	9
Establishment Charges mentioned in England . . . . .				...	12,105	686	26,275	2,465	...	...	...	...	41,531	10
TOTAL ESTABLISHMENT . . . . .	...	17,29,876	45,482	50,290	1,72,044	50,922	1,83,433	1,37,520	12,110	62,190	...	6,262	24,01,200	11
ADD—Charges by other Departments, etc.	70,667	...	5,83,092	480	...	...	...	...	...	...	...	...	6,00,248	12
DEDUCT—Charges to other Departments, etc.		6,72,855	...	...	47,326	2,699	...	287	1,567	...	...	2,139	7,27,178	13
GRAND TOTAL	70,667	10,67,021	5,83,574	80,779	1,24,718	48,223	1,83,433	1,37,233	10,243	62,190	...	4,123	40,72,504	14
Distribution of the Grand Total above.														
Irrigation, Navigation, etc.—														
Capital . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	15
Revenue (Working Expenses) . . . . .	...	...	...	...	...	...	21,847	...	...	...	...	...	21,847	16
Works for which no Capital Accounts are kept . . . . .	...	...	...	...	...	...	4,845	...	...	...	...	...	4,845	17
Civil Works, Central	70,667	...	5,83,574	80,779	1,24,718	48,223	1,56,741	1,97,233	10,243	62,190	...	4,123	12,73,401	18
Civil Works, Provincial . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	19
Civil Works not charged to Revenue . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	20
New Capital at Delhi . . . . .	...	10,67,021	...	...	...	...	...	...	...	...	...	...	10,67,021	21
Outlay on Agricultural Improvements . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	22
Capital outlay on Industrial Development . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	23
TOTAL	70,667	10,67,021	5,83,574	80,779	1,24,718	48,223	1,83,433	1,37,233	10,243	62,190	...	4,123	23,72,504	24
Total cost of Works and Repairs.														
Irrigation, Navigation, etc.—														
Capital . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	25
Revenue (Working Expenses) . . . . .	...	...	...	...	...	...	64,320	...	...	...	...	...	64,320	26
Works for which no Capital Accounts are kept . . . . .	...	...	...	...	...	...	1,641	...	...	...	...	...	1,641	27
Civil Works, Central	3,04,986	...	40,82,562	4,11,029	3,40,140	1,66,625	6,40,616	4,88,695	46,523	...	2,05,842	10,711	60,42,069	28
Civil Works, Provincial . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	29
Civil Works not charged to Revenue . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	30
New Capital at Delhi . . . . .	...	72,07,284	...	...	...	...	...	...	...	...	...	...	72,07,284	31
Outlay on Agricultural Improvements . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	32
Capital outlay on Industrial Development . . . . .	...	...	...	...	...	...	...	...	...	...	...	...	...	33
TOTAL WORKS AND REPAIRS	3,04,986	72,07,284	40,82,562	4,11,029	3,40,140	1,66,625	7,06,577	4,88,695	46,523	...	2,05,842	10,711	1,68,15,914	34
PERCENTAGE OF NET TOTAL ESTABLISHMENT ON TOTAL WORKS AND REPAIRS	23.17	14.85	14.47	19.65	36.67	28.04	25.66	28.80	22.02	...	...	98.49	17.04	

No. 81.—DETAILED ACCOUNT of EXPENDITURE on Ordinary TOOLS and PLANT of the PUBLIC during the year

	INDIA GENERAL.										Serial No.
	Military Engineer-in-Chief.	New Capital, Delhi.	Delhi Province.	Viceroyal Estates.	Simla Imperial Circle.	Port Blair.	Nagpura.	Central India.	Hyderabad.	Independent Persian Gulf Division.	
	R	R	R	R	R	R	R	R	R	R	
New Supplies.											
Scientific Instruments and Drawing Materials.	...	1,064	...	3	70	...	167	...	46	...	1
Plant and Machinery . . . . .	...	11,100	5,355	1,839	—17	89	9,439	6,704	...	...	2
Tools . . . . .	...	...	...	1,438	501	1,864	1,173	1,287	190	...	3
Navigation Plant . . . . .	...	...	...	...	...	...	...	...	...	...	4
Camp Equipage . . . . .	...	...	...	...	...	...	...	...	...	...	5
Live-stock . . . . .	...	...	...	...	...	...	...	...	...	...	6
Office Furniture . . . . .	...	—485	...	...	24	...	324	100	...	...	7
Miscellaneous . . . . .	...	45,368	...	...	...	...	...	...	...	...	8
TOTAL NEW SUPPLIES . . . . .	...	57,647	5,355	3,080	578	1,953	11,093	8,091	236	...	9
Repairs and carriage . . . . .	...	45,680	25,600	1,060	898	1,486	13,755	9,389	216	34	10
TOTAL CHARGES . . . . .	...	1,03,277	30,955	4,140	1,476	3,439	24,848	17,480	452	34	11
Add—Charges by other Departments, etc.	4,657	...	41,944	...	...	...	...	...	...	...	12
TOTAL	4,657	1,03,277	72,899	4,140	1,476	3,439	24,848	17,480	452	34	13
Deduct—Charges to other Departments, etc.	...	53,585	...	...	406	182	...	64	70	148	14
GRAND TOTAL	4,657	49,392	72,899	4,140	1,070	3,257	24,848	17,416	382	—111	15
Distribution of the Grand Total above.											
Irrigation, Navigation, etc.—											
Capital . . . . .	...	...	...	...	...	...	...	...	...	...	16
Revenue (Working Expenses) . . . . .	...	...	...	...	...	...	2,262	...	...	...	17
Works for which no Capital Accounts are kept.	...	...	...	...	...	...	57	...	...	...	18
Civil Works, Central	4,657	...	72,899	4,140	1,070	3,257	22,529	17,416	382	—111	19
Civil Works, Provincial . . . . .	...	...	...	...	...	...	...	...	...	...	20
Civil Works, not charged to Revenue . . . . .	...	...	...	...	...	...	...	...	...	...	21
New Capital at Delhi . . . . .	...	49,392	...	...	...	...	...	...	...	...	22
Capital outlay on Industrial Development.	...	...	...	...	...	...	...	...	...	...	23
TOTAL	4,657	49,392	72,899	4,140	1,070	3,257	24,848	17,416	382	—111	24

WORKS DEPARTMENT and its distribution to Heads of the FINANCE AND REVENUE ACCOUNTS ended 31st March 1930.

Serial No.	INDIA GENERAL.	Baluchistan.	North-West Frontier Province.	Madras.	Bombay.	Bengal.	United Provinces.	Punjab.	Baroda.	Bihar and Orissa.	Central Provinces.	Assam.	Coorg.	Shan States Federation.	Total.
	Total.														
	R	R	R	R	R	R	R	R	R	R	R	R	R	R	R
1	1,940	1,933	3,998	42,190	46,920	7,087	7,985	43,722	15,979	18,248	3,701	6,898	...	...	2,00,601
2	34,309	2,252	25,884	1,20,443	1,22,484	69,675	49,909	3,35,989	2,03,887	31,389	21,597	75,755	32,614	10,729	13,45,376
3	6,453	218	4,393	46,614	67,890	14,387	96,816	84,390	87,548	12,417	19,835	37,546	3,017	1,086	4,31,593
4	...	...	...	103	-18,179	2,778	2,342	13,653	189	14,087	65	..	...	..	15,988
5	...	1,648	870	...	20,781	1,476	5,680	10,643	7,508	205	112	2,008	...	...	50,923
6	...	...	...	190	950	...	-94	2,623	...	...	...	100	...	...	3,768
7	-37	483	2,298	23,230	31,334	7,853	18,892	39,431	8,123	13,614	5,271	6,842	...	...	1,57,284
8	45,368	...	...	...	...	...	...	...	...	...	...	...	...	...	45,368
9	88,033	6,482	37,368	2,41,770	2,71,670	1,03,256	1,82,510	7,30,452	2,72,679	80,960	50,081	1,29,149	35,661	11,815	22,50,901
10	98,068	...	5,536	90,649	2,65,903	1,36,775	2,05,081	2,72,919	2,05,970	98,533	1,74,981	61,111	9,753	16,812	16,41,421
11	1,86,101	6,482	42,919	3,82,410	5,36,973	2,40,031	3,87,571	10,03,371	4,78,649	1,88,493	2,25,012	1,90,260	45,414	28,627	88,02,322
12	46,601	18,611	85,710	...	5,757	9,777	...	2,106	..	...	..	...	...	...	1,67,562
13	2,32,702	25,098	1,28,629	3,92,419	5,42,730	2,48,808	3,87,571	10,05,477	4,78,649	1,88,493	2,25,012	1,90,260	45,414	28,627	40,59,584
14	54,752	40	...	1,630	25,051	90	373	1,60,070	11,988	2,957	97,129	9,106	341	16	3,63,576
15	1,77,950	25,053	1,28,629	3,30,789	5,17,679	2,48,718	3,87,198	8,45,407	4,66,661	1,85,536	1,27,883	1,81,154	45,070	28,581	36,96,308
16	...	...	6,253	34,159	1,07,491	37,563	1,64,978	61,956	32,937	15	-85,096	...	...	...	3,60,281
17	2,262	679	12,629	47,686	39,497	45,630	74,819	5,82,861	88,413	64,593	5,450	...	...	...	9,64,469
18	57	5,764	24,037	48,782	23,735	26,319	1,826	20,983	28,313	14,173	7,639	2,099	769	...	2,04,996
19	1,26,239	18,610	85,710	1,652	8,325	10,484	...	881	1,104	1,493	307	1,441	113	...	2,56,359
20	...	...	...	1,98,800	2,81,474	1,26,597	1,00,645	1,63,142	3,15,374	1,05,262	1,82,401	1,71,197	44,188	23,376	17,11,956
21	...	...	...	260	57,157	2,120	44,920	15,469	...	...	17,182	6,417	..	5,205	1,48,740
22	49,392	...	...	...	...	...	...	...	...	...	...	...	...	...	49,392
23	...	...	...	...	...	...	...	115	...	...	...	..	...	...	115
24	1,77,950	25,053	1,28,629	3,30,789	5,17,679	2,48,718	3,87,198	8,45,407	4,66,661	1,85,536	1,27,883	1,81,154	45,070	28,581	36,96,308

Public Works Establishment, etc.

GOVERNMENT OF INDIA.
FINANCE AND REVENUE ACCOUNTS,
1929-30.

Sections N. to W.—Debt, Deposits and Advances.

Receipts. Rs. 8,36,92,76,312. Disbursements, 7,96,78,42,425.

MAJOR HEAD.	No of Account.	DETAIL OF ACCOUNTS.	Page.	Receipts.	Disbursements.
CENTRAL GOVERNMENT.					
N. Public Debt	82	Statement of Public Debt	619	R 1,04,74,57,927	R 1,44,21,35,648
	82B	Statement of Utilisation of Debt	621	...	...
O. Unfunded Debt	83	Special Loans	624	...	59,600
"	84	Treasury Notes	624	...	...
"	85	Deposits of Service Funds	625	29,58,229	14,75,751
"	86	Post Office Cash Certificates	625	7,16,00,711	4,43,76,968
P. Deposits and Advances	86A	Savings Bank Deposits	628	43,10,49,357	32,90,98,512
"	27-B	Provincial Loans Fund	633	31,02,91,655	31,01,34,319
"	27-C	Railway Depreciation Fund	178	12,59,42,103	11,76,18,314
"	40-I & 41-I	Railway Reserve Fund	175	...	2,08,21,706
"	88	Posts and Telegraphs Depreciation Fund	282 & 292	42,45,496	2,66,914
"	89	Deposits of Local Funds	636	27,55,12,817	27,58,14,120
"	App. A	Sinking Funds for Central Loans	636	1,60,15,029	33,34,649
"	89	Other Appropriations for reduction or avoidance of debt . . . . .	...	4,87,69,000	...
"	89A	Sinking Fund Investment Account	638	16,16,829	42,819
"	89A	Sinking Fund for Loans granted to Local Bodies, etc.	639	4,11,516	...
"	89-B	Deposit of the Road Development Fund	640	1,07,26,759	...
"	90	Deposits of Branch Line Companies	641	3,78,725	2,36,691
"	93	Departmental and Judicial Deposits	650	87,28,30,308	59,29,11,473
"	93-A	Gain or loss on revaluation, sale, etc., of assets of the Paper Currency Reserve	654	...	6,18,79,283
"	94	Exchange on Remittance Account	656	51,06,375	...
"	94-A	Revenue Reserve Fund	658	...	...
"	App. A.	Gold Standard Reserve . . . . .	...	90,58,22,524	90,58,13,106
"	App. A.	Gold Standard Reserve—Reserve Equalisation Fund . . . . .	...	59,02,788	58,47,233
"	App. A.	Paper Currency Reserve . . . . .	...	40,89,64,918	40,89,64,918
"	App. A.	Advances . . . . .	...	30,06,11,830	31,17,54,013
"	App. A.	Discount Sinking Fund . . . . .	...	29,27,000	1,77,59,207
"	App. A.	Suspense . . . . .	...	2,23,64,904	58,92,160
"	App. A.	Miscellaneous . . . . .	...	1,83,86,964	1,52,35,871
"	77-E	Military Reserve Fund	594	18,41,222	...
Q. Loans and Advances by the Central Government	95	Advances and Repayments—	...	...	...
T. Remittances	App. A	Advances to Provincial Loans Fund	660	7,00,98,071	12,05,25,000
V. Balances of Provincial Governments	App. A	Other Loans and Advances	661	10,27,526	2,96,12,013
W. Cash Balance	99	Receipts and Payments . . . . .	...	1,93,06,74,596	1,93,57,87,008
		Balances of Provincial Governments . . . . .	...	...	3,70,75,696
		Opening and Closing Balances	679	18,19,32,765	34,27,91,360
				7,96,50,12,939	7,63,77,39,575
PROVINCIAL GOVERNMENTS.					
N. Public Debt	82-A	Statement of Public Debt	620	...	1,89,700
P. Deposits and Advances	87	Famine Relief Fund	634	37,69,971	2,04,99,502
"	89	Transfer from Famine Relief Fund	638	1,17,43,259	8,37,527
"	App. A.	Sinking Funds for Provincial Loans	638	42,10,731	2,08,095
"	App. A.	Other Appropriations for reduction or avoidance of debt . . . . .	...	66,66,413	...
"	89	Sinking Fund Investment Account	638	...	39,98,192
"	89A	Sinking Fund for Loans granted to Local Bodies, etc.	639	352	...
"	93	Depreciation Reserve Funds—Commercial Concerns	651	8,27,801	1,39,424
"	93	Depreciation Reserve Fund for Forest Tramway	651	56,522	...
"	94-A	Depreciation Reserve Funds—Government Presses	658	5,20,401	3,99,929
"	App. A	Revenue Reserve Fund	658	43,590	15,00,000
"	App. A	Suspense . . . . .	...	4,26,760	1,94,431
"	App. A	Miscellaneous . . . . .	...	1,78,209	3,66,714
R. Loans and Advances by Provincial Governments	96	Advances and Repayments	667	3,41,64,117	3,85,31,635
S. Advances from Provincial Loans Fund	86A	Ditto ditto	633	17,85,64,071	12,72,27,221
V. Balances of Provincial Governments	10&11	Opening and Closing Balances	53&55	17,30,91,176	18,60,15,480
				41,42,63,373	33,01,02,850
		TOTAL CENTRAL AND PROVINCIAL GOVERNMENTS		8,36,92,76,312	7,96,78,42,425

N. to W.—Debt, Deposits and Advances.

Section N.—Public Debt.

The Public Debt of India may be discussed under the following headings:—

- (a) The debt of the Central Government.
- (b) The debt of the several Provincial Governments.
- (c) The classification of the debt.

Public Debt of the Central Government.

2. The Public Debt of the Central Government is divided in the accounts into two classes, (a) Permanent and (b) Floating Debt. 'Permanent Debt' includes all debt which, at the time when it is raised, has a currency of more than twelve months. The term 'Floating Debt' is applied to borrowings of a purely temporary nature, such as treasury bills and ways and means advances from the Imperial Bank or the Gold Standard Reserve with a currency of not more than twelve months.

3. The Public Debt of the Central Government consists of rupee loans raised in India and sterling loans raised in England. At the end of 1929-30, the rupee loans bearing interest amounted in round figures to Rs. 4,70 crores and the sterling loans to £364 million, or a total interest-bearing debt of Rs. 9,55 crores if the sterling figures be converted into rupees at the rate of 1s. 6d. the rupee. The sterling debt includes £18,500,000, £3,500,000 and £1,250,000 on account of Debenture Stock of the East Indian Railway, the Great Indian Peninsula Railway and the Burma Railway Companies, the liability in respect of which was assumed by the Secretary of State on the termination of the contracts with the Companies on the 1st January 1925, the 1st July 1925 and the 31st December 1928, respectively, and also £51,858,611 on account of the balance of the capital liability involved in the purchase of Railways under redemption by Annuities, which was transferred to General Revenues on the separation of Railway finances from the general finances of the Government of India. There is, besides, a small balance of rupee debt not bearing interest, amounting to Rs. 30,52,025, which represents the unclaimed balance of old loans which have been notified for discharge and have ceased to bear interest from the due date of discharge. The amounts unclaimed are usually retained in the accounts of Government as debt for twenty years from the date of discharge of the loans; after this period the unclaimed balances are written off the debt account by credit to Revenue, payments of amounts subsequently claimed being also charged to Revenue. Similarly, the balance of £153 under 'Debt not bearing Interest' in England represents the balance of India 7 per cent. Stock which remained unredeemed through the failure of the holders to return to the Bank of England the forms of application issued to enable them to secure payment.

4. Funds are also raised by the Secretary of State by the issue of Debentures through Railway Companies working State lines. The interest on these is guaranteed by the Secretary of State, but they are not in the nature of direct obligations incurred by him and are not therefore included in the Public Debt of the Government of India. The funds raised in this manner to end of the year 1929-30 are shown in Account No. 25-A.

Public Debt of Provincial Governments.

5. Under the borrowing powers conferred on them by Section 30 (1a) of the Government of India Act, 1919, the Local Governments are empowered to raise loans in the open market, a privilege which was, prior to the Reforms, reserved to the Government of India. The purposes for which and the conditions under which loans may be raised by Local Governments are laid down in the Local Government (Borrowing) Rules. Up to the end of 1929-30 three Local Governments only the Governments of Bombay, the United Provinces and the Punjab, raised loans in the open market in exercise of these powers.

6. Rule 3 of the Local Government (Borrowing) Rules confers on the Government of India such powers as are necessary to secure the co-ordination of public issues of the several Governments in India and to minimise the disadvantages of competition between the various borrowing authorities.

In cases where it is considered impolitic for a local Government to raise a loan in the open market or where a local Government has not the advantage of a borrowing market of its own, the Central Government generally comes to the assistance of the local Government by the grant of advances from its own resources.

Up to 1924-25, the advances granted by the Central to the Provincial Governments were recorded in the accounts under the head "Section S—Loans between Central and Provincial Governments". The amounts advanced by the Government of India were debited to this head in the Central section of the account by corresponding credit to an identical head in the Provincial section. Similarly, repayments by Provincial Governments were credited as receipts in the Central section by corresponding debits to that head in the Provincial section of the accounts. Thus for every entry in the Central section, there was a corresponding entry in the Provincial section of the account. The liabilities of each Government in respect of advances from the Government of India were shown in Account No. 82A, and on the assumption that the advances came out of the general borrowings of the Central Government the outstanding liabilities at the end of each year were deducted in Account No. 82 from the total debt of the Government of India in order to arrive at the *net* debt of the Central Government.

Since the establishment of the Provincial Loans Fund with effect from the 1st April 1925 (see page 629), all transactions between the Central and Provincial Governments are passed through the accounts of that Fund. The outstanding liabilities of Provincial Governments to the Government of India on 31st March 1925 were also transferred to the Fund on the 1st April 1925.

The institution of the Provincial Loans Fund necessitated certain important changes in the accounting arrangements, which are described below :—

- (1) As explained above, the outstanding liabilities of the provinces to the Government of India were previously deducted from the total debt of the Central Government in Account No. 82, and the net debt of the Central Government was then distributed between "Debt utilised for Commercial Departments" and "Ordinary debt" in Account No. 82B. One of the objects underlying the constitution of the Provincial Loans Fund is to secure that the debt of the Provinces should be clearly distinguishable from the debt of the Central Government, instead of being included with it, as formerly, in a single set of accounts. It has therefore been decided to omit the *deduct* entry in Account No. 82, and to treat the advances by the Government of India to the Provincial Loans Fund as a separate division of the Public Debt of the Central Government in Account No. 82B.
- (2) Up to 1924-25, Account No. 82A included loans raised by Provincial Governments in the open market as well as advances from the Government of India. This method of exhibition was adopted in order to bring together in one account the total indebtedness of the Provinces. As, however, the liabilities to the Provincial Loans Fund cannot be strictly regarded as Public Debt of the Provincial Governments, the form of Account No. 82-A has been so revised as to confine it to loans raised by the Local Governments in the open market, the transactions of the Provinces with the Provincial Loans Fund being shown in the same detail as hitherto in Part III of Account No. 86-A. The total indebtedness of the Provincial Governments is shown in Account No. 82-B, in which loans raised in the open market and advances from the Provincial Loans Fund are brought together.

N. to W.—Debt, Deposits and Advances.

Classification of Public Debt.

7. The bulk of the debt of India has been raised for the construction of Railways and Irrigation Works, the yield of which normally exceeds the interest payable on the corresponding portion of the debt. Accordingly, the debt of India was, prior to 1921-22, classified in the Finance and Revenue Accounts as (1) Railway Debt, (2) Irrigation Debt, and (3) Other Debt, to which two other divisions were added in recent years, (4) New Capital at Delhi and (5) Bombay Development Loan. Of the above, items (4) and (5), except that section of the Bombay Development Scheme for which separate Revenue Accounts have been opened, cannot strictly be regarded as separate divisions of the Public Debt, as no interest has hitherto been charged to the accounts of these projects in respect of the capital expended thereon. On the other hand, new divisions have come into existence owing to the application of borrowed funds to capital expenditure in the Posts and Telegraphs and other Commercial Departments of the Central Government, and to capital works undertaken by Provincial Governments as a result of the borrowing powers conferred on them under the Reforms Scheme. The Statement regarding classification of debt has therefore been recast so as to show in respect of each Government:—

- (1) The total debt.
- (2) The expenditure debited to the capital accounts of Commercial Departments (including investments in Government Commercial Undertakings).
- (3) The excess of (1) over (2), known as " Ordinary Debt ".

The calculation of the figures of capital debited to Commercial Departments is shown in account No. 82-B., that relating to Railways, which is rather complicated, being detailed in foot-note (a) to the account.

The amounts entered as capital debited to Commercial Departments include all actual outlay in those departments provided from Government sources, whether it has been financed from loans raised by Government or otherwise. The following are the sources, apart from loans, from which such capital outlay is financed.—

- (1) Ordinary Revenue.
- (2) Surplus cash balances
- (3) Savings Bank deposits.
- (4) Net receipts under other deposits and advances.

8. It follows from the foregoing explanation that the funds devoted to capital expenditure in any year ordinarily exceed the money raised for the purpose, and that the actual method explained above of calculating the amount of debt utilised for Commercial Departments results in a gradual increase of this amount and an equivalent decrease in the unproductive debt corresponding roughly to the extent to which funds raised otherwise than by borrowing are devoted to capital outlay on commercial undertakings. The operation is reversed in years in which, owing to unfavourable financial conditions, funds obtained by loans are used in the ordinary disbursements of Government.

FINANCE AND REVENUE ACCOUNTS OF THE

No. 82.—ACCOUNT of PUBLIC DEBT of the GOVERNMENT OF INDIA, showing the ADDITIONS to, and DISCHARGE OF, DEBT, during the Year ended 31st March 1930, and the amount of DEBT at the commencement and close of the Year.

Summary.		1st April 1929.		31st March 1930.	
Debt bearing Interest:		Rs.	Rs.	Rs.	Rs.
In India	4,38,85,70,278	9,04,33,17,774	4,70,05,85,935	4,84,81,64,868	9,54,87,80,298
In England	4,71,17,47,501				
Debt not bearing Interest:					
In India	52,70,875	52,76,716	30,52,025	2,041	80,54,086
In England	6,041				
...	...	2,05,05,94,490	...	...	9,55,17,84,864

IN INDIA.		Amount 1st April 1929.	Additions to Debt.	Transferred from other Loans.	TOTAL.	Debt Discharged.	Transferred to other Loans.	Amount 31st March 1930.
LOANS BEARING INTEREST.		R	R	R	R	R	R	R
Permanent Debt.								
6 per cent. Bonds, 1932		19,49,00,000	..	..	19,49,00,000	4,55,60,200	..	14,63,89,800
6 " " 1931		11,30,74,500	..	..	11,30,74,500	3,94,62,000	..	7,36,12,500
6 " " 1930		29,28,28,200	..	..	29,28,28,200	13,51,06,200	..	15,77,22,000
5 " " 1935		4,72,65,800	8,10,49,100	..	12,83,14,900	..	..	12,83,14,900
5 " Bonds, 1933		21,45,38,200	..	..	21,45,38,200	..	..	21,45,38,200
5 " War Loan, 1929-47		22,19,10,775	..	..	22,19,10,775	5,37,000	..	22,13,73,775
5 " Loan, 1945-55		59,27,72,700	..	..	59,27,72,700	28,00,000	..	58,99,72,700
5 " Loan 1939-44		..	20,14,23,000	..	20,14,23,000	..	..	29,14,23,000
4½ " Bonds, 1934		25,98,06,600	..	..	25,98,06,600	..	..	25,98,06,600
4½ " Loan for Indore State Railway		1,00,00,000	..	..	1,00,00,000	..	..	1,00,00,000
4½ " Loan, 1955-60		9,05,69,700	..	..	9,05,69,700	..	..	9,05,69,700
4 " Loan, 1934-37		19,53,79,100	..	..	19,53,79,100	..	..	19,53,79,100
4 " Loan, 1960-70		29,49,70,600	..	..	29,49,70,600	..	..	29,49,70,600
4 " Loan from Maharaja Scindia for State Railway		1,50,00,000	..	..	1,50,00,000	..	..	1,50,00,000
4 " Railway Loan from Nawab of Rampur		47,00,000	..	..	47,00,000	..	..	47,00,000
4 " Conversion Loan of 1916-17		9,90,01,200	..	..	9,90,01,200	..	..	9,90,01,200
3½ " Loan of 1842-43		21,23,84,300	..	42,61,500	21,66,45,800	..	11,32,700	21,55,13,100
3½ " " 1854-55		(d) 24,26,88,648	..	3,10,700	24,29,99,348	(c) 1,338	82,75,400	23,97,17,610
3½ " " 1865		36,79,60,350	..	24,56,400	37,04,16,750	..	48,32,400	36,60,84,350
3½ " " 1879		2,92,79,800	..	38,800	2,93,18,600	..	2,66,200	2,90,52,400
3½ " " 1900-01		34,71,08,000	..	55,66,800	35,26,74,800	..	31,76,400	34,94,98,400
3 " " 1896-97		5,59,37,800	..	..	5,59,37,800	..	5,26,800	5,54,12,000
TOTAL PERMANENT DEBT OF INDIA		3,80,50,90,273	37,24,72,100	1,26,84,200	4,28,71,96,573	22,64,66,738	1,27,08,900	4,04,80,30,985

No. 82.—ACCOUNT of PUBLIC DEBT of the GOVERNMENT OF INDIA showing the ADDITIONS to, and DISCHARGE OF, DEBT, during the Year ended 31st March 1930, and the amount of DEBT at the commencement and close of the Year—*concluded*.

	Amount 1st April 1929.	Additions to Debt.	Transferred from other Loans.	Total.	Debt Discharged.	Transferred to other Loans.	Amount 31st March 1930.
	£	£	£	£	£	£	£
Total India, brought forward	4,33,88,40,948	1,70,46,47,100	1,26,34,200	6,05,61,22,248	1,33,97,95,388	1,27,08,900	4,70,80,17,900
IN ENGLAND.							
LOANS BEARING INTEREST.							
Permanent Debt.							
India 3½ per cent. Stock	20,564,099	...	...	20,564,099	(a) 200,885	...	20,267,474
India 4½ " (1950-55)	39,852,418	...	...	39,852,418	(b) 76,740	...	39,852,418
Do. " (1958-63)	17,500,000	...	...	17,500,000	...	...	17,500,000
India 3½ "	88,687,884	...	...	88,687,884	...	...	88,687,884
India 3 "	77,024,185	...	...	77,024,185	...	...	77,024,185
India 2½ "	11,539,986	...	...	11,539,986	...	...	11,539,986
India 6 " Bonds (1932-33)	...	8,000,000	...	8,000,000	...	...	8,000,000
East Indian Railway 4½ per cent. Irredeemable Debenture Stock	1,435,650	...	...	1,435,650	...	...	1,435,650
East Indian Railway 3 per cent. New Debenture Stock	8,000,000	...	...	8,000,000	...	...	8,000,000
Do. 3½ per cent. Debenture Stock	7,000,000	...	...	7,000,000	...	...	7,000,000
Do. 4½ per cent. Debenture Stock, 1935-55	3,500,000	...	...	3,500,000	...	...	3,500,000
Eastern Bengal Railway 4 per cent. Debenture Stock	348,666	...	...	348,666	...	...	348,666
South Indian Railway 4½ per cent. Debenture Stock	425,000	...	...	425,000	...	...	425,000
Great Indian Peninsula Railway 4 per cent. Irredeemable Debenture Stock	2,701,450	...	...	2,701,450	...	...	2,701,450
Do. do. 3½ per cent. Debenture Stock	3,500,000	...	...	3,500,000	...	...	3,500,000
Burma Railway 8 per cent. Debenture Stock	1,250,000	...	...	1,250,000	...	...	1,250,000
Liability for British Government 5 per cent. War Loan (1929-47) taken over by India	16,721,003	...	...	16,721,003	...	...	16,721,003
Railway Annuities. (d)							
East Indian Railway Annuity terminating in 1953	17,193,715	...	...	17,193,715	410,418	...	16,783,297
Eastern Bengal Railway Annuity terminating in 1957	2,024,351	...	...	2,024,351	39,287	...	1,985,064
Scinde, Punjab and Delhi Railway Annuity terminating in 1958	6,593,381	...	...	6,593,381	120,304	...	6,473,077
Great Indian Peninsula Railway Annuity terminating in 1948	18,972,020	...	...	18,972,020	732,999	...	18,239,021
South Indian Railway Annuity terminating in 1956	8,567,274	...	...	8,567,274	189,102	...	8,378,172
TOTAL PERMANENT DEBT IN ENGLAND	853,381,032	6,000,000	...	859,381,032	1,768,735	...	857,612,297

No. 82-A—ACCOUNT of PUBLIC DEBT of the SEVERAL PROVINCIAL GOVERNMENTS, showing the ADDITIONS to, and DISCHARGES of, Debt during the year ended 31st March 1930, and the amounts of Debt at the commencement and close of the year.

	Amount 1st April 1929.	Additions to Debt.	Total.	Debt discharged.	Amount 31st March 1930.
	R	R	R	R	R
Loans raised in open market.					
PERMANENT DEBT.					
<i>Government of Bombay.</i>					
6½ per cent. Bombay Development Loan	9,38,93,300	...	9,38,93,300	...	9,38,93,300
<i>Government of United Provinces.</i>					
6 per cent. United Provinces Development Loan	4,10,37,900	...	4,19,37,900	60,200	4,18,77,700
<i>Government of Punjab.</i>					
6½ per cent. Punjab Bonds, 1933	1,89,35,800	...	1,89,35,800	87,400	1,88,48,400
5½ per cent. Punjab Bonds, 1937	88,09,100	...	88,09,100	42,100	87,67,000
TOTAL	2,77,44,900	...	2,77,44,900	1,29,500	2,76,15,400
TOTAL LOANS RAISED IN OPEN MARKET	16,35,76,100	...	16,35,76,100	1,89,700	16,33,86,400

GOVERNMENT OF INDIA, FOR THE YEAR 1929-30.

PROVINCIAL GOVERNMENTS.													
Reference to Accounts.	Central Government.	Government of Madras.	Government of Bombay.	Government of Bengal.	Government of United Provinces.	Government of Punjab.	Government of Burma.	Government of Bihar and Orissa.	Government of Central Provinces and Berar.	Government of Assam.	Government of Coorg.	Shan States Federation.	GRAND TOTAL.
	R	R	R	R	R	R	R	R	R	R	R	R	R
82 & 82 A	9,55 17,84,364	...	9,38,93,300	...	4,18,77,700	2,76,15,400	...	...	...	...	...	...	9,71,51,70,764
95	1,42,52,01,940	...	...	...	...	...	...	...	...	...	...	...	1,42,52,01,940
86 A	(c)	15,49,16,716	56,30,93,742	2,68,35,047	26,41,29,476	26,71,83,843	2,49,32,741	6,28,54,971	6,14,65,599	2,01,070	...	...	1,42,60,15,035
	8,12,65,82,424	...	65,60,87,042	2,68,35,947	30,60,07,176	29,52,02,243	2,40,34,741	6,28,54,971	6,14,65,599	2,00,000	...	...	9,71,59,38,559
	(a)	...	...	...	1,39,189	...	...	...	...	...	...	...	...
25	7,30,78,32,419	...	...	...	...	...	...	...	...	13,22,074	...	...	7,30,93,13,082
40A & 41B	15,78,59,057	15,78,59,057	23,02,97,28	4,57,06,975	23,58,63,442	32,03,26,619	6,30,74,315	6,09,92,113	6,20,78,535	...	...	...	15,78,74,098
33	87,00,316	...	...	...	...	...	...	...	...	...	...	...	1,25,90,43,966
16 C	12,08,016	...	...	...	...	...	...	...	...	...	...	...	87,66,316
21 B	1,90,88,736	...	...	...	...	...	...	...	...	...	...	...	2,11,81,632
51 D	12,821	...	...	...	...	...	...	...	...	...	...	...	1,90,88,736
51 G	...	12,67,079	...	...	...	1,66,21,663	...	...	...	...	...	...	12,821
67 G	...	...	...	...	...	...	...	...	...	...	...	...	1,74,59,342
68	(e) 48,28,058	30,81,160	47,18,366	...	...	15,37,682	36,46,292	...	...	...	...	...	4,72,66,500
...	7,53,49,01,458	16,58,92,115	33,41,92,493	4,65,56,310	23,41,83,070	34,05,87,375	7,14,73,507	6,16,23,307	6,56,01,576	25,23,970	1,99,366	72,944	8,85,77,98,651
Total Capital Debited to Commercial Departments													
Balance—													
(i) Excess of total Debt over Capital debited to Commercial Departments (Ordinary Debt)	59,10,80,956	...	32,28,04,549	...	7,18,24,103	...	...	12,31,654	...	...	...	...	98,75,41,275
(ii) Excess of Capital debited to Commercial Departments over total Debt (d)	...	1,07,75,409	...	1,97,20,393	...	4,53,85,032	4,65,42,766	...	41,96,977	23,23,980	1,99,266	72,944	12,63,50,067
(a) This amount is made up as follows—													
(i) Capital lent on construction of State Railways (Column 11 of Account No. 25)													
(ii) Capital lent on purchase of State Railways, less portion of specific debt redeemed by the operation of Sinking Funds (Columns 2 to 6 and 10 minus Columns 7 and 11, Account No. 251.)													
(iii) Capital charge involved in purchase of State Railways from funds contributed by Companies and Indian States (Account No. 25, Column 7)													
(iv) Deduct—Capital lent on State Railways from funds contributed by Companies and Indian States (Account No. 25, Column 7)													
Rs													
8,85,77,98,651													
1,46,11,40,423													
88,76,66,127													
Total													
7,30,78,32,419													

N. to W.—Debt, Deposits and

Section O.—Unfunded Debt.

The term 'Unfunded Debt' in the Government accounts is applied to a number of interest-bearing obligations relating to funds deposited with Government for various purposes. These are:—

Special Loans.—The bulk of the obligations recorded under this head relates to endowments made by the late King of Oudh for the payment of pensions and stipends to his dependants. The British Government has guaranteed these payments and allows interest at rates which were fixed when the endowments were created. The remaining items consist generally of endowments for specific purposes of a religious or charitable character, such as the maintenance of choultries for travellers, asylums for the poor, etc., which were accepted by Government from private persons at various times.

Treasury Notes.—The main item under this head relates to certain endowments for temples, the liability for which was taken over by the British Government when they acquired the territory of the Bhonsla Rajas of Nagpur. About 1865 the Government decided to issue treasury notes in respect of the capital of the endowments and to pay the annual grants in the form of interest on these notes.

Service Funds.—These represent the balances of certain funds intended for the benefit of Government servants but not under the control of Government, which are allowed to deposit their funds with Government on favourable terms as to interest. The funds of this character at present in existence are the Uncovenanted Service Family Pension Funds in Bengal and Bombay, the Madras Military Assistant Surgeons' Fund and the Bengal and Madras Service Family Pension Fund. The Indian Military Widows' and Orphans' Fund and the Superior Services (India) Family Pension Fund, though under Government control, are classed under this group for the sake of convenience.

Saving Banks Deposits and Special Accounts.—The items included under this head may be classed as follows:—

- (i) Post Office savings banks, *i.e.*, savings banks established at Post Offices throughout the country with a view to encouraging thrift among the ordinary public. Deposits are received into them subject to certain limitations and bear interest at a fixed rate, at present 3 per cent.
- (ii) Post Office Cash Certificates, *i.e.*, certificates issued for money paid into the Post Office, the money being returnable at the end of five years with bonus working at the rates in force during 1929-30, to an average yield of about $5\frac{1}{4}$ per cent. per annum at compound interest. The principal is also repaid on demand at any time within the five years, but without a bonus during the first year and at a bonus based on a reduced rate of yield from the second year till the maturity of the certificates.
- (iii) State provident funds, *i.e.*, funds established for the benefit of Government servants including those of State and Companies' Railways. Deposits are compulsory for certain classes of servants and optional for others. Interest on deposits is allowed at favourable rates, and, in the case of railways, the deposits by the employees are supplemented by contributions from Railway funds. The accumulated deposits are paid to the depositors on the termination of their service with Government and temporary withdrawals are permitted in the interval in certain circumstances.
- (iv) Funds of certain provident associations (mostly under private management) which Government has consented to receive at savings banks rates of interest. Among these funds may be mentioned the General Family Pension Fund, the Hindu Family Annuity Fund, the Bengal Christian Family Pension

Fund and the Postal Insurance and Life Annuity Fund. The last of these is a Life Insurance Fund under Government management for the benefit of its servants, in which assurances are permitted up to a maximum of Rs. 10,000 for each life assured.

- (v) Other items.—In connection with the purchase of the Southern Punjab Railway Company and the postponement of a part of the liability at 3 per cent. interest in accordance with the terms of the contract, the whole purchase price (£5,256,631-8-0) has been, for Railway purposes, treated as having been paid during 1929-30, the year in which the Railway became the property of the Government of India, the postponement of instalments being regarded as a matter concerning the General Revenues of India rather the Railway Department. The deferred instalments have, under this arrangement, been brought to account under this head in the accounts of the Secretary of State for 1929-30; see Account No 86.

No. 83.—ACCOUNT showing the ADDITIONS to SPECIAL LOANS, and SPECIAL LOANS DISCHARGED, and the BALANCES, for the year ended 31st March 1930.

	Balance, 1st April 1929	Additions to Special Loans.	TOTAL.	Special Loans Discharged.	Balance, 31st March 1930.
INDIA GENERAL.					
	₹	₹	₹	₹	₹
Endowment by Raja Kalisankar Ghosal for Benares Blind Asylum (5 per cent.)	48,000	...	48,000	...	48,000
Appropriation for the maintenance of Madho Rao (4 per cent.)	6,68,000	...	6,68,000	...	6,68,000
8 per cent. Perpetual Loan (Madras)	1,54,000	..	1,54,000	...	1,54,000
6 per cent. Perpetual Loan (Madras)	80,500	...	80,500	...	80,500
Kollah Singanna Chetty's Choultry Endowment (Madras) (6 per cent.)	41,769	..	41,769	..	41,769
Deposits of the Monegar Choultry (4 per cent.)	66,879	..	66,879	..	66,879
Endowment in favour of the Lawrence Military Asylum at Mount Abu (5 per cent.)	10,000	...	10,000	..	10,000
Annuity Fund of Futteh Ullah Khan (6 per cent.)	40,000	...	40,000	...	40,000
TOTAL	11,09,148	...	11,09,148	...	11,09,148
BOMBAY.					
Endowments for Charitable and Educational Institutions (6 and 5 per cent.)	9,11,548	...	9,11,548	...	9,11,548
UNITED PROVINCES.					
Endowments by the late King of Oudh, 1st Loan (6 per cent.)	(a) 27,03,682	...	27,03,682	21,912	26,81,770
Endowments by the late King of Oudh, 3rd Loan (5 per cent.)	99,20,740	...	99,20,740	16,739	99,04,010
Endowments by the late King of Oudh, 6th Loan (4 per cent.)	14,13,584	...	14,13,584	940	14,12,635
Endowments by the late King of Oudh, Charity Fund (4 per cent.)	3,00,000	...	3,00,000	...	3,00,000
TOTAL	1,43,38,015	...	1,43,38,015	39,600	1,42,98,415
PUNJAB.					
Endowment in favour of the Lawrence Asylum at Murree (5 per cent.)	10,000	...	10,000	...	10,000
GRAND TOTAL	1,63,68,711	...	1,63,68,711	39,600	1,63,29,111

No. 84.—ACCOUNT showing ISSUES and PAYMENTS OF TREASURY NOTES, and the BALANCES, for the Year ended 31st March 1930.

	Balance, 1st April 1929.	Issues in 1929-30.	TOTAL.	Payments in 1929-30.	Balance, 31st March 1930.
INDIA GENERAL.					
	₹	₹	₹	₹	₹
Treasury Notes at 3½ per cent. on account of Soldiers' Savings Bank Deposits	2,500	...	2,500	...	2,500
Treasury Notes on account of the Bhonsla and other Nagpur Temples (5 and 4 per cent.)	3,73,800	...	3,73,800	...	3,73,800
Non-transferable Treasury Notes at 4 per cent.	71,619	...	71,619	...	71,619
TOTAL	4,47,919	...	4,47,919	...	4,47,919

(a) Differs from last year's closing balance by reason of correction since made.

o. 85.—ACCOUNT of SUMS received from SERVICE FUNDS bearing INTEREST, and REPAYMENTS, and the BALANCES due to such FUNDS, for the Year ended 31st March 1930.

	Balance, 1st April 1929.	Receipts in 1929-30.	TOTAL.	Repayments in 1929-30.	Balance, 31st March 1930.
INDIA GENERAL. DEPARTMENTAL.	R	R	R	R	R
Indian Military Widows' and Orphans' Fund (<i>Rupee Branch</i>)	(a) 11,387	1,494	12,881	...	12,881
MADRAS.	(a)				
Military Assistant Surgeons' Fund	3,01,554	19,232	4,10,786	13,122	3,07,664
BOMBAY.					
Uncovenanted Service Family Pension Fund	35,15,158	2,54,900	37,70,058	3,18,153	34,51,905
BENGAL.					
Agal and Madras Service Family Pension Fund	13,84,351	97,074	14,81,425	34,433	14,46,992
Agal Uncovenanted Service Family Pension Fund	91,20,790	5,78,981	96,99,721	10,53,504	86,46,217
TOTAL	1,05,03,141	6,76,005	1,11,81,146	10,87,937	1,00,93,209
TOTAL INDIA	1,44,23,240	9,51,631	1,53,74,871	14,19,212	1,39,55,659
ENGLAND. Secretary of State.	£	£	£	£	£
Indian Military Widows' and Orphans' Fund (<i>Sterling Branch</i>)	232,765	52,131	284,896	2,868	282,028
Superior Services (India) Family Pension Fund	199,874	98,364	297,738	1,373	296,365
TOTAL ENGLAND	432,139	150,495	582,634	4,241	578,393

o. 86.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of SAVINGS BANKS, including POST OFFICE CASH CERTIFICATES, STATE PROVIDENT FUNDS and SPECIAL ACCOUNTS, for the Year ended 31st March 1930.

	Balance, 1st April 1929.	Receipts in 1929-30.	Transfers.	TOTAL.	Repayments in 1929-30.	Transfers.	Balance 31st March 1930.
	R	R	R	R	R	R	R
Post Office Cash Certificates.							
Departmental—India General	32,30,26,085	7,16,00,711	...	39,46,26,796	4,45,76,963	...	35,00,49,833
Post Office Savings Bank Deposits.	(a)						
Departmental—India General	34,49,18,654	27,27,59,588	...	61,76,78,242	24,64,08,194	...	37,12,75,048
Provident Funds. STATE RAILWAY PROVIDENT INSTITUTIONS. CIVIL.							
India General	1,15,328	33,187	...	1,48,515	2	...	1,48,513
DEPARTMENTAL.	(a)						
India General	22,20,51,408	3,43,86,824	...	25,70,38,232	1,74,74,767	...	23,95,63,465
Bombay	24,074	3,057	...	27,131	...	...	27,131
TOTAL	22,26,75,482	3,43,89,881	...	25,70,65,363	1,74,74,767	...	23,95,90,596
TOTAL STATE RAILWAY PROVIDENT INSTITUTIONS	22,27,90,810	3,44,23,068	...	25,72,13,878	1,74,74,760	...	23,97,39,108
COMPANIES' RAILWAY PROVIDENT FUNDS.							
Departmental—India General	13,50,38,813	2,20,62,737	...	15,71,01,050	1,09,28,418	...	14,61,72,632
Carried over	36,78,29,123 46,79,44,739	5,64,85,805 34,43,60,299	...	41,43,14,928 1,01,23,05,038	2,84,03,187 29,09,80,157	...	38,59,11,741 72,13,24,581

(a) Differs from last year's closing balance by reason of correction since made.

N. to W.—Debt, Deposits and Advances.

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of SAVINGS BANKS, STATE PROVIDENT FUNDS, and SPECIAL ACCOUNTS, for the Year ended 31st March 1930
—contd.

	Balance, 1st April 1929.	Receipts in 1929-30.	Transfers.	TOTAL.	Repayments in 1929-30.	Transfers.	Balance, 31st March 1930.
	R	R	R	R	R	R	
Brought forward	66,79,44,739	34,43,60,299	...	1,01,23,03,038	29,09,80,157	...	72,13,24,881
	35,78,29,123	5,64,85,805	...	41,43,14,928	2,84,03,187	...	38,59,11,741
CIVIL ENGINEERS' PROVIDENT FUND.							
CIVIL.							
Madras	21,552	2,673	...	24,225	...	...	24,225
Bombay	78,125	8,100	...	86,225	2,000	...	84,225
Punjab	1,78,737	14,528	...	1,93,265	34,888	...	1,58,377
Burma	1,17,435	14,226	...	1,31,661	...	...	1,81,661
Bihar and Orissa	89,951	7,155	...	97,106	45,626	...	51,480
Central Provinces and Berar	(a) 81,254	3,721	...	34,975	...	...	34,975
TOTAL	5,17,054	50,403	...	5,67,457	82,514	...	4,84,943
DEPARTMENTAL.							
India General	1,38,875	15,775	...	1,54,650	2,690	...	1,51,960
TOTAL CIVIL ENGINEERS' PROVIDENT FUND	6,55,929	66,178	...	7,22,107	85,204	...	6,36,903
FOREST OFFICERS' PROVIDENT FUND.							
India General	(a) 1,09,094	11,145	...	1,20,239	...	...	1,20,239
Madras	(a) 66,850	8,702	...	75,552	12,613	..	62,939
United Provinces	39,069	2,060	..	42,029	...	...	42,029
Burma	50,942	5,341	...	56,283	12,259	...	44,024
Bihar and Orissa	21,825	...	...	21,825	21,825	...	...
TOTAL FOREST OFFICERS' PROVIDENT FUND	2,87,780	28,148	...	3,15,928	46,697	...	2,69,231
POLICE OFFICERS' PROVIDENT FUND.							
Madras	53,157	5,268	...	58,425	...	...	58,425
United Provinces	(a) 33,652	3,790	...	37,442	...	...	37,442
Burma	50,339	2,888	...	53,227	11,871	18,146	23,210
Bihar and Orissa	23,334	2,056	...	25,390	...	...	25,390
Central Provinces	(a) 21,269	2,335	...	23,604	...	...	23,604
TOTAL POLICE OFFICERS' PROVIDENT FUND	1,81,751	16,337	...	1,98,088	11,871	18,146	1,68,071
Carried over	35,89,54,583	5,65,96,468	...	41,55,51,051	2,85,46,959	18,146	38,69,85,946
	66,79,44,739	34,43,60,299	...	1,01,23,03,038	29,09,80,157	...	72,13,24,881

(a) Differs from the last year's closing balance by reason of correction since made.

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS and BALANCES of SAVINGS BANKS, STATE PROVIDENT FUNDS and SPECIAL ACCOUNTS, for the Year ended 31st March 1930—*contd.*

	Balance, 1st April 1929.	Receipts in 1929-30.	Transfers.	TOTAL.	Repayments in 1929-30.	Transfers.	Balance, 31st March 1930.
	R	R	R	R	R	R	R
Brought forward	66,79,14,739	34,43,60,299	...	1,01,23,05,038	29,09,80,157	...	72,13,24,881
GENERAL PROVIDENT FUND. CIVIL.	35,89,54,383	5,65,56,468	...	41,55,51,051	2,85,46,959	18,146	38,69,85,946
India General	(a) 1,29,33,732	28,22,033	99	1,57,59,864	18,32,200	.	1,39,27,664
Baluchistan	(a) 1,04,672	90,800	...	4,95,472	87,544	...	4,07,928
North-West Frontier Province	10 14,587	1,98,172	...	13,12,759	97,590	...	11,14,769
Madras	1,71,76,65	38,65,604	...	2,10,42,269	20,80,923	...	1,89,61,846
Bombay	2,26,59,308	43,83,289	...	2,75,42,597	23,08,353	...	2,52,34,241
Bengal	2,12,74,562	48,89,900	...	2,58,14,762	21,49,194	...	2,34,65,568
United Provinces	(a) 1,54,83,794	32,27,556	...	1,87,11,350	18,20,788	...	1,68,90,562
Punjab	(b) 1,13,06,157	22,11,770	...	1,85,17,927	12,09,892	...	1,23,08,535
Burma	91,17,328	17,85,752	18,146	1,08,71,226	10,81,151	...	97,90,075
Bihar and Orissa	94,88,146	18,01,552	2,057	1,12,42,055	7,78,278	...	1,04,63,777
Central Provinces	(a) 1,03,4,075	16,28,433	...	96,62,508	7,05,656	...	89,56,852
Assam	(a) 47,27,290	8,99,627	...	56,26,917	8,39,720	...	52,87,197
Coorg	3,95,247	76,770	...	4,72,017	74,790	...	3,97,227
TOTAL CIVIL	13,39,65,863	2,77,85,558	20,802	16,17,71,723	1,45,65,982	...	14,72,05,741
DEPARTMENTAL.							
India General	(a) 2,58,43,228	57,40,411	...	3,15,83,639	32,97,230	...	2,82,86,409
TOTAL GENERAL PROVIDENT FUND.	15,98,09,091	3,35,25,969	20,802	19,33,55,862	1,78,63,212	...	17,54,92,150
FINANCIAL DEPARTMENT PROVI- DENT FUND.							
India General	31,378	3,311	...	34,689	...	...	34,689
OPIUM DEPARTMENT PROVIDENT FUND.							
United Provinces	16,396	1,534	...	17,930	...	...	17,930
CIVIL VETERINARY DEPARTMENT PROVIDENT FUND.							
India General	(a) 60,326	4,027	...	64,353	28,661	...	35,692
INDIAN CIVIL SERVICE PROVI- DENT FUND (RUPEE BRANCH).							
India General	(a) 11,92,154	2,58,626	...	14,50,780	1,12,053	...	13,38,727
Baluchistan	21,855	5,305	...	27,160	4,561	...	22,599
North-West Frontier Province	1,62,386	65,673	...	2,28,059	740	...	2,27,319
Madras	13,70,540	3,36,130	...	17,06,670	2,57,553	...	14,49,117
Bombay	15,32,724	2,48,199	...	17,80,923	2,52,425	...	15,28,498
Bengal	13,35,812	3,12,887	...	16,51,199	2,05,185	...	14,46,014
United Provinces	15,71,395	3,03,119	...	18,74,514	1,84,630	...	16,89,884
Punjab	(c) 8,96,467	2,15,164	...	11,11,631	1,06,992	...	10,04,639
Burma	11,82,044	2,49,311	...	14,31,355	1,18,217	...	13,13,138
Bihar and Orissa	10,33,504	2,05,550	...	12,39,054	1,42,304	...	10,96,750
Central Provinces and Berar	7,60,632	1,76,182	...	9,36,814	17,193	...	9,19,621
Assam	(a) 4,86,150	88,197	...	5,24,347	8,422	...	5,15,925
Coorg	10,799	1,681	...	12,480	...	...	12,480
Total	1,15,08,962	24,66,024	...	1,39,74,986	14,10,275	...	1,25,64,711
DEPARTMENTAL.							
India General	(a) 88,799	28,674	...	1,17,473	...	...	1,17,473
TOTAL INDIAN CIVIL SERVICE PROVIDENT FUND	1,15,97,761	24,94,698	...	1,40,92,459	14,10,275	...	1,26,82,184
Carried over	53,04,69,535	9,26,26,007	20,302	62,31,15,844	4,78,49,107	18,146	57,52,48,591
	66,79,44,739	34,43,60,299	...	1,01,23,05,038	29,09,80,157	...	72,13,24,881

(a) Differs from last year's closing balance by reason of correction since made.

(b) Difference as compared with last year's closing balance is due to transfer of Rs. 10,14,587 to the North-West Frontier Province.

(c) Difference as compared with last year's closing balance is due to transfer of Rs. 1,62,886 to the North-West Frontier Province.

N. to W.—Debt, Deposits and Advances.

No. 86.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of SAVINGS BANKS, STATE PROVIDENT FUNDS and SPECIAL ACCOUNTS, for the year ended 31st March 1930—*concl'd.*

	Balance, 1st April 1929.	Receipts in 1929-30.	Transfers.	Total.	Repayments in 1929-30.	Transfers.	Balance, 31st March 1930.
	₹	₹	₹	₹	₹	₹	₹
Brought forward	66,79,44,739	34,43,60,299	...	1,01,23,05,038	29,09,80,157	...	72,13,24,881
OTHER MISCELLANEOUS PROVIDENT FUNDS.	58,04,69,535	9,26,26,007	20,302	62,31,15,844	4,78,40,107	18,146	57,52,48,591
India General	(a) 9,49,998	2,31,243	...	11,81,339	38,376	99	11,42,864
Madras	7,99,068	1,62,518	...	9,61,584	87,438	...	8,74,143
Bombay	(a) 5,33,772	1,62,158	...	6,85,930	58,543	...	6,27,387
Bengal	6,28,336	1,60,065	...	7,92,401	85,864	...	7,06,537
United Provinces	(a) 2,28,892	48,706	...	2,75,598	...	...	2,75,598
Punjab	(a) 5,81,371	1,92,070	...	7,73,441	24,451	...	7,48,990
Burma	4,72,719	1,24,228	...	5,96,997	70,094	...	5,26,903
Bihar and Orissa	1,21,921	37,312	...	1,59,233	2,568	2,057	1,54,008
Central Provinces	(a) 23,468	3,802	...	32,268	...	...	32,268
Assam	4,565	10,062	...	14,627	786	...	13,841
TOTAL CIVIL	43,47,156	11,26,262	...	54,73,418	3,68,120	2,156	51,03,142
DEPARTMENTAL.							
India General	(a) 16,63,103	5,06,366	...	21,69,471	1,55,150	...	20,14,316
TOTAL OTHER MISCELLANEOUS PROVIDENT FUNDS	60,10,261	16,32,628	...	76,42,889	5,23,276	2,156	71,17,457
TOTAL PROVIDENT FUNDS	(a) 58,64,79,796	9,42,56,635	20,302	63,07,58,733	4,83,72,383	20,302	58,23,66,048
Other Items							
CEMETERY ENDOWMENT FUND.							
India General	(a) 24,229	449	...	24,678	...	...	24,678
Madras	48,094	2,724	...	50,818	...	...	50,818
Bombay	94,935	1,236	...	96,171	...	...	96,171
Bengal	29,207	660	...	29,927	...	...	29,927
United Provinces	85,406	2,792	...	88,198	...	...	88,198
Punjab	52,676	1,280	...	54,456	...	...	54,456
Burma	13,774	1,427	...	15,201	...	...	15,201
Bihar and Orissa	(a) 17,322	431	...	17,753	...	...	17,753
Central Provinces	23,053	990	...	24,043	...	...	24,043
Assam	9,195	430	...	9,625	...	...	9,625
Coorg	1,092	...	...	1,092	...	...	1,092
TOTAL CIVIL	3,99,043	12,919	...	4,11,962	...	...	4,11,962
DEPARTMENTAL.							
India General	2,13,599	10,108	..	2,23,707	...	...	2,23,707
TOTAL OTHER ITEMS	6,12,642	23,027	...	6,35,669	...	...	6,35,669
SPECIAL ACCOUNTS.							
General Family Pension Fund	(a) 25,447	33,851	...	59,298	37,016	...	22,282
Hindu Family Annuity Fund	(a) 20,418	1,95,370	...	2,15,788	1,70,891	...	44,897
Uncovenanted Service Family Pension Fund, Life Assurance Branch, Bombay	3,331	18,275	...	21,606	12,075	...	9,531
Local Fund Pension Fund, Bombay	2,76,532	26,025	..	3,02,557	2,80,647	...	21,910
Bengal Christian Family Pension Fund	15,317	30,626	...	45,943	38,408	...	7,540
Postal Insurance and Life Annuity Fund	3,64,43,713	69,48,875	...	4,33,92,588	31,12,236	...	4,02,80,352
TOTAL SPECIAL ACCOUNTS	3,67,84,758	72,53,022	...	4,40,37,780	36,51,268	...	4,03,86,512
TOTAL	1,24,18,21,935	44,58,94,983	20,302	1,68,77,37,220	34,30,03,808	20,302	1,34,47,13,110
England:—	£	£	£	£	£	£	£
Secretary of State.							
Southern Punjab Railway—							
Portion of purchase price deferred under terms of contract	...	4,256,631	...	4,256,631	2,800,000	...	1,956,631

(a) Differs from last year's closing balance by reason of correction since made.

Section P.—Deposits and Advances.**PROVINCIAL LOANS FUND.****Section S.—Advances from Provincial Loans Fund.**

The Provincial Loans Fund was established with effect from the 1st April 1925, to concentrate all loan transactions between the Central and Provincial Governments in a separate self-supporting Fund, altogether independent of the Central Government debt, and to systematise the arrangements for administering these transactions. All advances granted by the Government of India to Provincial Governments are now made through this Fund and the terms on which advances granted for various purposes are to be repaid have been standardised for all provinces alike. Definite principles have been laid down to regulate the purposes for which advances may be made to Provincial Governments and the rates of interest to be charged thereon. Prior to the institution of this Fund these advances used to be brought to account through the head 'Loans between Central and Provincial Governments' (See page 613).

2. The Fund is now administered by the Government of India and its transactions are included in the accounts of the Central Government, though with future developments the administration of the fund may possibly be transferred to an independent body corresponding to the National Debt Commissioners in England, the Fund being then constituted as an entity entirely independent of the Government of India or of any Province.

3. All capital liabilities of the Provincial Governments to the Government of India on the 31st March 1925 were transferred to the Fund on 1st April 1925. Funds required for the purpose of new advances to Provincial Governments are advanced to the Fund by the Government of India, from time to time, as required, and these, together with the repayments falling due on account of previous loans, constitute the capital of the Fund. The Capital Account is also credited or debited with any surplus or deficit, as the case may be, in the Income Account at the end of each year after payment of interest to the Central Government and other expenses. Any surplus in the capital of the Fund which may not be required for the time being for the purpose of new advances, may be utilised towards the reduction of advances previously made to it by the Government of India under such conditions as may be determined by the Government of India according to the circumstances of the case.

4. The income of the Fund consists mainly of interest received from Provinces on advances made to them out of the fund and of such interest as may be derived from invested capital. The charges against the Income Account are chiefly payments of interest to the Central Government. This account is also to be credited with gains or debited with loss on the realisation or revaluation of securities in which any portion of the Fund may be temporarily invested.

5. The receipts into, and disbursements from, the Fund are recorded in the Government Accounts under the head 'Provincial Loans Fund' in 'Section P.—Deposits and Advances, etc.' The transactions of the Fund have been exhibited in these Accounts in three parts, I—Income Account, II—Capital Liabilities Account and III—Capital Assets Account. The balance at credit of the Fund in the Government account at the end of the year is represented by the figure shown against the head 'Cash' in part III of the Account.

No. 86-A.—I.—ACCOUNT of the PROVINCIAL LOANS FUND for the year 1929-30.

		Transactions during the year.
		R
I.—INCOME ACCOUNT.		
RECEIPTS.		
Interest from Provincial Governments		6,25,49,434
Interest on Investments . . . . .		...
Gain on Realisation or Revaluation of Securities . . . . .		...
	TOTAL RECEIPTS	6,25,39,434
PAYMENTS.		
Interest payments to the Government of India		6,19,72,177
Loss on Realisation or Revaluation of Securities . . . . .		...
	TOTAL PAYMENTS	6,19,72,177
Net Income transferred to Capital Account		5,67,257

NOTE.—For Parts II and III, see pages 631 to 633.

86-A.—II.—STATEMENT of the LIABILITIES of the PROVINCIAL LOANS FUND on 1st April 1929, the VARIATIONS during the year ended 31st March 1930, and the LIABILITIES at the close of the year.

Balance on 1st April 1929.	Advances by the Government of India.	Net receipts from Income Account.	Repayments to Government of India.	Balance on 31st March 1930.
₹	₹	₹	₹	₹
1,37,55,88,911	12,05,25,000	5,67,257	7,00,98,071	1,42,65,88,097

86-A.—III.—STATEMENT of the ASSETS of the PROVINCIAL LOANS FUND on 1st April 1929, the VARIATIONS during the year ended 31st March 1930 and the ASSETS at the close of the year.

	Balance of Advances, 1st April 1929.	Advances during the year.	Total.	Repayments during the year.	Balance of Advances, 31st March 1930.	Interest paid during the year.
	₹	₹	₹	₹	₹	₹
<i>Advances to Provincial Governments.</i>						
Government of Madras.						
Advances on account of outstanding balance of Provincial Loan Account on 31st March 1921	33,85,882	...	33,85,882	9,50,000	24,35,882	1,09,869
Advances in respect of Irrigation Capital expenditure up to 31st March 1921	8,75,25,746	...	8,75,25,746	...	8,75,25,746	29,68,725
or Loans and Advances	^(a) 7,95,64,500	96,00,000	8,91,64,500	2,42,10,412	6,49,54,088	34,91,740
TOTAL .	17,04,76,128	96,00,000	18,00,76,128	2,51,60,412	15,49,15,716	65,70,334
Government of Bombay.						
Advances on account of outstanding balance of Provincial Loan Account on 31st March 1921	1,02,65,821	...	1,02,65,821	29,00,000	73,65,821	4,90,866
Advances in respect of Irrigation Capital expenditure up to 31st March 1921	8,90,60,548	...	8,90,60,548	...	8,90,60,548	32,06,551
or Loans and Advances	43,27,85,230	10,80,89,071	54,08,74,301	7,42,06,928	46,66,67,373	2,42,51,902
TOTAL .	53,21,11,599	10,80,89,071	64,02,00,670	7,71,06,928	56,30,93,742	2,79,49,810
Carried over .	70,25,87,727	11,76,89,071	82,02,76,798	10,22,67,340	71,80,09,468	3,45,19,653

(a) Differs from last year's closing balance by reason of correction since made.

N. to W.—Debt, Deposits and Advances.

No. 86-A.—III.—STATEMENT of the ASSETS of the PROVINCIAL LOANS FUND on 1st April 1929, the VARIATIONS during the year ended 31st March 1930 and the ASSETS at the close of the year—*contd.*

	Balance of Advances, 1st April 1929.	Advances during the year.	Total.	Repayments during the year.	Balance of Advances, 31st March 1930.	Interest paid during the year.
	R	R	R	R	R	R
Brought forward	70,23,87,727	11,76,89,071	82,02,76,798	10,22,67,340	71,80,09,458	3,45,19,653
Government of Bengal.						
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921	1,18,21,132	...	1,18,21,132	...	1,18,21,132	4,26,543
Other Loans and Advances	(a) 1,40,93,677	16,00,000	1,56,93,677	6,78,862	1,50,14,815	7,57,014
TOTAL	2,59,14,809	16,00,000	2,75,14,809	6,78,862	2,68,35,947	11,83,557
Government of United Provinces.						
Advances on account of outstanding balance of Provincial Loan Account on 31st March 1921	96,13,212	..	96,13,212	23,00,000	71,13,212	3,08,443
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921	12,19,45,487	..	12,19,45,487	...	12,19,45,487	41,51,732
Other Loans and Advances	12,16,93,629	2,57,63,000	14,74,56,629	1,23,85,852	13,50,70,777	70,49,630
TOTAL	25,32,52,328	2,57,63,000	27,90,15,328	1,48,85,852	26,41,29,476	1,15,09,805
Government of Punjab.						
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921	21,86,77,763	...	21,86,77,763	...	21,86,77,763	73,53,913
Other Loans and Advances	(a) 2,94,36,647	2,00,00,000	4,94,36,647	5,27,567	4,89,03,080	22,28,562
TOTAL	24,81,14,410	2,00,00,000	26,81,14,410	5,27,567	26,75,86,843	95,82,475
Government of Burma.						
Other Loans and Advances	1,99,22,672	55,00,000	2,54,22,672	4,89,931	2,49,32,741	10,01,337
Total	1,99,22,672	55,00,000	2,54,22,672	4,89,931	2,49,32,741	10,01,337
Carried over	1,24,97,91,941	17,05,52,071	1,42,03,44,017	11,88,49,552	1,30,14,94,465	5,77,96,827

(a) Billers from last year's closing balance by reason of correction since made.

No. 86-A.—III.—STATEMENT of the ASSETS of the PROVINCIAL LOANS FUND on 1st April 1929, the VARIATIONS during the year ended 31st March 1930 and the ASSETS at the close of the year—*concl'd.*

	Balance of Advances, 1st April 1929.	Advances during the year	TOTAL.	Repayments during the year.	Balance of Advances, 31st March 1930.	Interest paid during the year.
	R	R	R	R	R	R
Brought forward	1,24,97,91,946	17,05,52,071	1,42,03,44,017	11,88,49,552	1,80,14,94,465	5,77,96,827
Government of Bihar and Orissa.						
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921	5,98,20,716	...	5,98,20,716	...	5,98,20,716	19,97,811
Other Loans and Advances	30,70,624	...	30,70,624	45,389	30,94,255	1,92,514
TOTAL	6,29,00,340	...	6,29,00,340	45,389	6,28,54,971	21,90,325
Government of the Central Provinces and Berar.						
Advances on account of outstanding balance of Provincial Loan Account on 31st March 1921	(a) 20,48,666	...	20,48,666	4,62,055	15,86,611	73,998
Advances in respect of Irrigation Capital Expenditure up to 31st March 1921	3,71,61,089	...	3,71,61,089	...	3,71,61,089	14,19,675
Other Loans and Advances	2,32,76,144	73,12,000	3,05,88,144	78,70,245	2,27,17,899	10,62,021
TOTAL	6,24,85,899	73,12,000	6,97,97,899	83,32,300	6,14,65,599	25,48,532
Government of Assam.						
Other Loans and Advances	...	2,00,000	2,00,000	...	2,00,000	5,750
TOTAL	...	2,00,000	2,00,000	...	2,00,000	5,750
TOTAL ADVANCES TO PROVINCIAL GOVERNMENTS	1,37,51,78,185	17,80,64,071	1,55,32,42,256	12,72,27,221	1,42,60,15,035	6,25,39,434
INVESTMENTS					...	
TOTAL INVESTMENTS					...	
CASH					5,68,062	
Grand Total					1,42,65,83,097	

(a) Differs from last year's closing balance by reason of correction since made.

N. to W.—Debt, Deposits and Advances.

No. 87.—ACCOUNT of the FAMINE RELIEF FUND for the year ended 31st March 1930.

For an explanation of the nature of transactions brought to account under this head, see paragraph 5 of the Note on Famine Relief on page 466.

	ADDITIONS DURING THE YEAR.					WITHDRAWALS DURING THE YEAR.							Balance on 1st April 1930.
	Unexpended Balance of Advances Assignment for the year.	Repayment of Advances to Provincial Loan Account.	Interest.		Recoveries of Famine Expenditure.	TOTAL.	For expenditure on Famine Relief.	For construction of Irrigation works.	For advances to Provincial Loan Account to cultivators.	For repayment of Advances from Provincial Loans to Fund.	Write off of irrecoverable Loans to cultivators.	For other objects.	To 31st March 1930.
	R	R	On balance of the Fund.	On advances to Provincial Loan Account.	R	R	R	R	R	R	R	R	R
Government of Madras	41,944,698	...	1,88,810	...	2,593	4,91,230	...	...	...	...	...	...	46,55,928
" Bombay	1,70,44,273	2,00,065	6,86,890	96,080	90,376	1,73,411	5,96,628	17,02,294	26,30,000	...	7,402	27,44,767	1,04,27,573
" Bengal	12,61,243	...	55,836	...	5,500	61,336	46,212	1,000	...	...	...	...	12,55,872
" United Provinces.	20,98,937	...	1,02,725	...	20	8,23,082	...	...	...	...	...	...	29,37,019
" Punjab	21,12,759	...	85,022	...	...	85,022	4,43,860	...	...	...	...	...	1,53,921
" Bihar and Orissa.	58,64,894	1,69,602	2,29,777	36,744	...	4,36,123	...	...	13,43,272	...	...	8,00,000	42,57,745
" Central Provinces and Berar.	1,42,62,922	4,67,860	2,25,197	81,770	9,940	7,84,767	24,14,060	...	3,06,600	75,54,387	...	...	1,02,75,047
TOTAL	4,68,29,731	8,37,527	15,74,266	2,14,594	1,08,429	37,69,971	35,00,760	17,03,294	41,88,872	76,54,387	7,402	25,44,787	2,01,99,502
													3,01,00,200

(a) Differs from the last year's closing balance by reason of correction since made.

(b) Represents mainly expenditure on storage of fodder, provision of drinking water supply and interest charges on irrigation works.

(c) Represents withdrawal from the Fund for revenue expenditure on objects of a non-recurring nature.

o. 88.—ACCOUNT showing RECEIPTS, PAYMENTS, AND BALANCES of LOCAL FUNDS for the Year ended 31st March 1930.

This is a banking account showing the balances of Local Funds, and of such Municipalities as are allowed to bank with Government treasuries.

	Balance, 1st April 1929.	Receipts in 1929-30.	TOTAL.	Payments in 1929-30.	Balance, 31st March 1930.
	R	R	R	R	R
DISTRICT FUNDS.					
Lia General	(a) 1,62,071	3,52,728	5,14,797	4,06,428	1,08,369
North-West Frontier Province	8,01,553	14,88,308	22,89,861	13,82,060	9,06,906
Madras	1,05,88,403	3,75,95,264	6,81,83,767	5,65,65,384	1,16,18,483
Umbay	31,37,291	2,15,52,826	2,46,90,117	2,10,18,755	36,71,362
Ungal	34,12,622	1,43,88,866	1,78,01,488	1,47,82,173	30,69,315
United Provinces	(a) 28,80,445	2,04,90,623	2,33,80,071	2,02,22,916	31,57,155
Punjab	30,02,565	1,90,74,245	2,20,76,810	1,94,66,463	26,10,347
Punna	60,08,640	1,03,63,957	1,63,72,597	1,11,71,802	52,00,795
Bihar and Orissa	34,73,656	1,40,07,106	1,74,80,762	1,39,58,459	35,22,303
Central Provinces and Berar	(a) 20,84,316	77,65,746	98,50,062	82,13,166	16,36,896
Assam	8,52,635	37,00,439	45,53,074	39,87,760	6,25,314
Coorg	87,656	1,84,518	2,72,174	1,75,428	96,746
TOTAL DISTRICT FUNDS	3,64,91,858	17,10,33,727	20,75,25,585	17,13,01,644	3,62,23,941
MUNICIPAL FUNDS.					
Lia General	1,59,317	7,56,605	9,15,922	7,71,562	1,44,360
Punjab	1,28,319	6,92,783	8,21,102	6,37,170	1,83,932
North-West Frontier Province	(a) 3,88,339	9,70,384	13,58,723	10,01,294	3,57,429
Madras	(a) 14,99,542	61,29,220	76,28,762	63,24,632	13,04,130
Umbay	(a) 10,13,832	53,32,268	63,46,100	54,93,967	8,52,133
Ungal	8,44,999	43,12,384	51,57,383	44,00,757	7,56,626
United Provinces	14,83,644	80,61,480	95,45,124	81,33,367	14,11,756
Punjab	14,36,218	56,58,757	70,95,010	55,98,238	14,96,772
Punna	21,16,270	55,99,212	77,15,482	57,37,964	19,77,518
Bihar and Orissa	5,21,281	29,86,904	35,08,185	27,14,104	7,94,081
Central Provinces and Berar	(a) 10,46,213	34,79,896	45,26,109	35,90,829	9,35,280
Assam	2,32,279	10,52,623	12,84,902	10,34,004	2,50,898
Coorg	35,845	45,447	81,292	36,416	44,876
TOTAL MUNICIPAL FUNDS	1,09,05,213	4,52,78,012	5,61,83,225	4,54,74,304	1,07,08,921
Carried over	4,73,97,071	21,63,11,739	26,37,08,810	21,67,75,948	4,69,32,862

(a) Differs from last year's closing balance by reason of correction since made.

N. to W.—Debt, Deposits and Advances.

No. 88.—ACCOUNT showing RECEIPTS, PAYMENTS, AND BALANCES of DEPOSITS of LOCAL FUNDS for the Year ended 31st March 1930—*concl'd.*

	Balance, 1st April 1929.	Receipts in 1929-30.	TOTAL.	Payments in 1929-30	Balance, 31st March 1930.
	R	R	R	R	R
Brought forward	4,73,97,071	21,63,11,739	26,37,08,810	21,67,75,948	4,69,32,862
CANTONMENT FUNDS.					
India General	(a) 60,258	1,70,943	2,31,201	1,77,651	53,550
North-West Frontier Province	(a) 48,744	2,02,535	2,51,279	1,97,705	53,774
Madras	22,230	1,29,716	1,51,946	1,31,519	20,427
Bombay	1,33,762	7,60,191	8,93,953	7,79,568	1,14,385
Bengal	(a) 22,784	1,17,876	1,40,660	1,17,725	22,935
United Provinces	1,25,099	3,91,412	5,16,511	4,04,709	1,11,742
Punjab	(a) 1,03,634	2,37,752	3,41,386	2,77,349	64,037
Burma	16,563	77,347	93,910	52,333	41,577
Bihar and Orissa	39,945	53,245	93,190	18,994	44,196
Central Provinces and Berar	1,01,831	4,19,461	5,21,292	4,08,025	1,13,267
TOTAL CANTONMENT FUNDS	6,74,850	25,60,478	32,35,328	25,95,138	6,39,890
OTHER FUNDS.					
India General	13,81,567	38,54,101	52,35,668	36,63,340	15,72,328
Baluchistan	(a) 2,65,127	4,20,765	6,85,892	4,54,760	2,31,132
North-West Frontier Province	1,85,359	2,43,499	4,33,858	3,15,149	1,18,709
Madras	(a) 85,44,761	12,28,67,957	3,14,12,718	2,20,96,127	93,16,591
Bombay	(a) 20,61,660	1,56,49,929	1,77,61,589	1,58,96,677	18,64,912
Bengal	(a) 7,29,359	19,58,864	26,88,223	19,79,708	7,08,515
United Provinces	4,18,733	10,09,170	14,27,903	10,24,841	4,03,062
Punjab	(a) 1,36,788	3,25,400	4,62,188	3,00,255	1,61,933
Burma	31,18,879	75,19,963	1,06,38,842	78,82,003	27,56,839
Bihar and Orissa	7,76,310	21,50,532	29,26,842	21,60,867	7,65,975
Central Provinces and Berar	2,51,841	3,10,668	5,62,509	3,64,741	1,97,768
Assam	2,37,478	2,60,990	4,98,468	2,92,802	2,05,666
Coorg	11,169	13,762	24,931	11,464	13,467
TOTAL OTHER FUNDS	1,81,19,031	5,66,40,600	7,47,59,631	5,64,42,734	1,83,16,897
GRAND TOTAL	6,61,90,952	27,55,12,817	34,17,03,769	27,58,14,120	6,58,89,649

(a) Differs from last year's closing balance by reason of correction since made.

Appropriations for Reduction or Avoidance of Debt.

The credits brought to account under this head are divided into three categories:—

- (a) Sinking Funds for Central Loans.
- (b) Sinking Funds for Provincial Loans.
- (c) Other Appropriations.

2. As explained in the Note on '21—Reduction or Avoidance of Debt,' under 'Section E—Debt Services' (page 315), the heads (a) and (b) are credited with the amounts set apart each year for the Sinking Funds created for Central and Provincial loans by charge to the Revenue expenditure head '21—Appropriation for Reduction or Avoidance of Debt' (see Account No. 45), and are debited with charges connected with redemption of debt either by purchase and cancellation or by direct discharge. On actual cancellation of the stock, the nominal value of the cancelled securities is shown as debt discharged in Accounts Nos. 82 and 82-A.

The nature of transactions under '(c) Other Appropriations' has been explained in the Note under '21—Reduction or Avoidance of Debt'.

Sinking Fund Investment Account.

Pending utilisation for the purposes for which the Sinking Funds have been created, the amounts standing at credit of Sinking Funds of the Central and Provincial Governments have been invested in Government of India Securities. The amounts expended in the purchase of these securities have been taken to a separate head 'Sinking Fund Investment Account', while the interest accruing from the investments has been credited to the Sinking Funds concerned.

No. 89.— STATEMENT showing the AMOUNTS APPROPRIATED from REVENUE in the year ended 31st March 1930, on ACCOUNT of SINKING FUNDS for CENTRAL and PROVINCIAL LOANS; and the APPLICATION thereof during the year.

	Balance, 1st April 1929.	Amount appropriated from Revenue (see Account No. 45) and Interest on In- vestments, etc.	Sale Proceeds of Securities.	Total.	Amount expended in purchase of Securities for cancellation and other payments.	Amount invested in Government Securities.	Balance, 31st March 1930.
	₹	₹	₹	₹	₹	₹	₹
Credits+, Debits—.							
Central Government.							
Sinking Fund for 5 per cent. War Loan, 1929—47	5,41,85,111	1,60,15,029	..	7,01,80,840	—38,34,849	...	6,68,45,991
Sinking Fund for 5 per cent. Loan, 1945—55							
Sinking Fund Investment Account	—5,40,25,151	...	16,16,829	—5,24,08,022	...	—42,819	—5,24,51,441
TOTAL	1,41,59,960	1,60,15,029	16,16,829	1,77,72,218	—38,34,849	—42,819	1,43,94,550
Provincial Governments.							
GOVERNMENT OF BOMBAY.							
Sinking Fund for 6½ per cent. Bombay Development Loan	93,07,542	14,67,919	...	1,07,75,461	—12,288	..	1,07,63,173
Sinking Fund Investment Account	—93,06,111	...	...	—93,06,111	...	—14,56,979	(a) —1,07,63,090
TOTAL	1,431	14,67,919	...	14,69,350	—12,288	—14,56,979	83
GOVERNMENT OF UNITED PROVINCES.							
Sinking Fund for 6 per cent. United Provinces Development Loan	75,80,023	26,13,946	...	1,01,93,969	—60,200	...	1,01,33,769
Sinking Fund Investment Account	(b) —75,79,296	...	...	—75,79,296	...	—25,41,213	(a) —1,01,20,509
TOTAL	727	26,13,946	...	26,14,673	—60,200	—25,41,213	13,260
GOVERNMENT OF PUNJAB.							
Sinking Fund for 6½ per cent. Punjab Bonds, 1933	1,789	1,28,866	...	1,30,655	—1,30,607	...	48
Sinking Fund for 5½ per cent. Punjab Bonds, 1937							
TOTAL	1,789	1,28,866	..	1,30,655	—1,30,607	...	48
TOTAL PROVINCIAL GOVERNMENTS	3,947	42,10,731	...	42,14,678	—2,03,095	—39,98,192	13,391
TOTAL CENTRAL AND PROVINCIAL	1,44,307	2,02,25,760	16,66,89	2,19,86,896	—35,87,944	—40,41,011	1,44,07,941

(a) The face value of securities held in the Sinking Fund Investment Accounts on 31st March 1930 is:—

Central Government	5,13,00,700
Government of Bombay	1,25,89,800
Government of the United Provinces	1,03,73,800

No. 89-A.—ACCOUNT of SINKING FUND DEPOSITS for LOANS GRANTED to LOCAL BODIES etc., for the year ended 31st March 1930.

The amounts shown under this head represent funds constituted for the discharge of loans taken from Government by public bodies and persons, the payments made by those bodies being held in a deposit account pending the maturity of the Sinking Funds.

	Balance, 1st April 1929	Credits in 1929-30	TOTAL	Debits in 1929-30	Balance, 31st March 1930.
	R	R	R	R	R
Central Government.					
BOMBAY.					
Amount paid by the Bombay Port Trust for the repayment of the Victoria Dock Loan.	(a) 78,02,203	4,11,516	82,13,719	...	82,13,719
TOTAL CENTRAL	78,02,203	4,11,516	82,13,719	...	82,13,719
Provincial Governments.					
GOVERNMENT OF CENTRAL PROVINCES.					
Amount paid by the Lord Bishop of Nagpur for repayment of Loan	4,866	352	5,218	...	5,218
TOTAL PROVINCIAL	4,866	352	5,218	...	5,218
TOTAL CENTRAL AND PROVINCIAL	78,07,069	4,11,868	82,18,937	...	82,18,937

(a) Differs from last year's closing balance by reason of correction since made.

No. 89B.—ACCOUNT of the ROAD DEVELOPMENT FUND for the Year 1929-30.

As a result of the recommendations of the Indian Road Development Committee, both the excise and the import duties on motor-spirit have been raised from four to six annas per gallon with effect from the 1st March 1929, the additional revenue being earmarked for credit to a Road Development Fund, from which grants will be made to Provincial Governments and others for expenditure on road development. The entire proceeds of the additional duties are credited to the head "1.—Customs", but a corresponding amount is charged to the head "41—Civil Works—Appropriation to Road Development Fund" by *per contra* credit to the Central Ledger Head "Road Development Fund" under Section "P.—Deposits and Advances—not bearing interest". There were no disbursements from the Fund during 1928-29 and 1929-30.

	R
Balance on 1st April 1929	4,50,000
Appropriation to the Fund during 1929-30 (<i>vide</i> Acct. No. 66) .	97,87,883
Other receipts	9,38,876 (a)
Total Receipts .	1,07,26,759
Payments out of the Fund during 1929-30 . . . . .	...
Balance on 31st March 1930 .	1,11,76,759

(a) Represents contributions received from the Burma and the Assam Oil Companies during the year.

1	2	3	4	5	6	7	8	9
	R	R	R	R	R	R	R	R
Ahmedabad Dholka . . . . .	...	...	...	...	9,74,960	9,74,960	...	...
Ahmedabad Parantij . . . . .	...	...	14,450	8,067	23,63,410	23,40,886	...	22,524
Amritsar-Patti-Kaer . . . . .	...	40,888	65,901	6,468	29,35,534	29,26,489	...	9,045
Baripada Talbond . . . . .	...	...	...	...	15,60,679	15,58,613	...	2,066
Brahmaputra Salkanpur . . . . .	...	...	...	...	27,65,274	27,65,274	...	...
Branch Line Companies under the Audit of the late Government Examiner, East Indian Railway . . . . .	...	...	...	...	1,10,08,498	1,10,08,498	...	...
Branch lines under Assam Bengal Railway (a)	20,167	...	1,99,933	1,08,363 (b)	95,60,049	95,09,646	...	71,403
Dhond-Baramati . . . . .	...	...	...	—130	6,10,170	6,07,536	...	2,634
Guzerat . . . . .	...	...	3,600	2,778	44,600	43,254	...	1,346
Hardwar Dehra . . . . .	...	...	...	20,523	29,22,848	31,81,595	2,58,747	...
Idar Road Bramakhoi	17,850	2,38,224 (c)	...	...	11,14,613	11,32,438	17,850	...
Kalighat Falta . . . . .	...	...	...	...	17,71,408	17,71,408	...	...
Cooch Behar . . . . .	...	...	17,246	5,676	17,246	5,676	...	11,570
Khulna Bagirhat . . . . .	...	...	...	5,071	7,77,998	7,66,241	...	11,374
Mandra-Bhion	9,584	...	22,000	4,588	22,37,040	22,29,122	...	7,878
Central Provinces	5,132	...	5,000	(b)—8,245	45,93,587	45,85,474	...	8,113
Mymensingh Jagannalghingj . . . . .	...	...	...	...	25,56,305	25,53,305	...	...
Pachora-Jaunpur . . . . .	...	...	...	(b)—4,384	15,52,136	15,40,429	...	11,707
Panposh-Raipur . . . . .	...	...	...	...	14,88,341	14,88,346	...	...
Pulgaon-Arvi . . . . .	...	...	...	...	9,19,600	9,95,526	...	28,474
Sara-Sarajganj . . . . .	...	...	18,495	14,485	73,29,103	72,15,756	...	1,13,347
Sialkot Narowal	3,680	...	11,000	53,061	20,39,000	20,34,721	45,721	...
Tapti Valley	7,981	...	26,100	20,340	1,24,13,880	1,24,16,101	2,221	...
Total	3,42,906	1,77,814	8,78,725	2,36,691	7,35,75,644	7,36,03,702	3,54,539	2,96,481

(a) Figures relating to Katakhal Lalabazar, Gujranwala Slight and Mymensingh Bazar Railways have been included under this total.

(b) The minus figure is due to rectification of amount excess debited to capital in previous year.

(c) Differs from last year closing balance by reason of correction since made.

N. to W.—Debt, Deposits and Advances.

No. 90-A.—STATEMENT showing the APPROPRIATIONS for the REDUCTION of CREATED SECURITIES in the PAPER CURRENCY RESERVE AND the APPLICATION thereof, in the year ended the 31st March 1930.

The Paper Currency Reserve was established to secure the convertibility of currency notes. This reserve is entirely separate from the Treasury balances.

The term 'created securities' is applied to securities created by the Government of India for issue to the Paper Currency Reserve, as distinguished from securities purchased in the open market. Under the permanent constitution of the Paper Currency Reserve, the amount of 'created securities' that can be held in the Reserve has been fixed at a maximum of Rs. 12 crores, and with a view to securing that the present holding of such securities in the Reserve is reduced within a reasonable period to the amount permissible under the permanent provisions of the Paper Currency Act, it was provided that the interest derived from securities in the Paper Currency Reserve should be applied from the 1st of April 1921 to the reduction of these securities. This provision has, however, been temporarily suspended by successive Indian Finance Acts since 1922.

The debit balance represents the value of created securities cancelled in excess of amounts appropriated for the purpose to the end of 1925-26. The question of the adjustment of the debit balance is under the consideration of the Government of India.

	R
Balance on 1st April 1929	—3,00,81,680
Appropriations during 1929-30 . . . . .	...
Amounts utilised for the reduction of Created Securities in the Paper Currency Reserve during 1929-30 . . . . .	...
Balance on 31st March 1930	—3,00,81,680

Profit and loss on Rupee Coinage.

The silver purchased for coinage is for convenience placed in the Currency Reserve, generally on delivery to the Secretary of State in London or on shipment to India, and remains there during the progress of coinage. Payments for the silver purchased (whether in England or elsewhere) are usually made out of the Home Treasury cash balances and charged in the Home Accounts under the head 'Remittance Account between England and India'. The response to this head is given in the Indian Accounts when the opposite payment is made from the Currency Reserve to the Treasury. This is done on receipt of intimation from the Secretary of State of the shipment of any consignment of silver, or in some cases on the delivery of the silver in the Mints in India. The purchased silver is thus treated as a part of the Currency Reserve and is described in the Currency accounts as 'Silver bullion in transit or under coinage', as the case may be. In the latter case, when the silver is taken up in the Mints for coinage purposes, the following adjustments are also made in the Indian Treasury Accounts. The purchase price of silver is credited to the head (1) 'Currency Silver in process of Coinage' (a sub-head of Section P.—Deposits and Advances—Coinage Accounts) to correspond with the debit under the same head in the Currency accounts, and the outturn value of the silver is debited to the head (2) 'Bullion Advances for Coinage' (also a sub-head under 'Coinage Accounts'), the difference between the outturn value, and the invoice value of the silver being simultaneously credited or debited to the head "Profit on Rupee Coinage" (also a sub-head under 'Coinage Accounts'), according as there is a gain or loss on the consignment of silver. As the coinage proceeds and rupees are made over to the Currency Reserve in replacement of the value received therefrom, the adjustment in the Treasury accounts in the case of (1) and (2) is reversed. If there is a profit on the consignment, the repayment to the Currency Reserve is completed and the head "Currency Silver in process of Coinage" is cleared before the debit balance under "Bullion advances for coinage" is fully wiped out. The outstanding balance under the latter head is adjusted when the surplus rupees coined are made over to Treasury. The head "Profit on Rupee Coinage" is also debited with all the charges incidental to the purchase of silver and coinage, such as freight, insurance, etc., as well as fixed seigniorage of 2 per cent. on the outturn of rupees for the cost of mintage, which is credited as a Mint receipt (see Account No. 63). The net profit thus deduced is transferred to the Deposit head "Gold Standard Reserve" by debit to "Profit on Rupee Coinage" (see also Account No. 92). If there is a loss on the consignment on account of the high price of silver, the rupee outturn falls short of the value transferred from Currency Reserve to Treasury and the deficiency, representing loss on coinage, is made good by cash payment from Treasury to Currency, the debit in the Treasury account being taken against "Currency Silver in process of Coinage" and the head thus fully cleared. The debit balance under "Profit on Rupee Coinage", together with incidental charges debited to this head as mentioned above, is finally transferred to "Exchange on Remittance Account".

There were no transactions under this head in the accounts for 1929-30, as no coinage of new silver was undertaken during that year.

No. 91.—ACCOUNT of PROFIT on new RUPEE COINAGE for the Year ended 31st March 1930.

SILVER PURCHASED DURING THE YEAR.				SILVER TAKEN UP FOR COINAGE DURING THE YEAR ON WHICH THERE WAS A PROFIT.			DEDUCT—CHARGES CONNECTED WITH SILVER PURCHASES AND COINAGE.				NET PROFIT ON NEW RUPEE COINAGE.
Quantity oz.	Payment made in			Purchase price.	Outturn value.	Difference representing gross profit.	In England.		In India	Total.	—
	England.	India.	Total.					Equivalent in			
	£	£	£	₹	₹	₹	£	₹	₹	₹	₹
...

No. 91A.—ACCOUNT of LOSS on new RUPEE COINAGE for the Year ended 31st March 1930.

SILVER PURCHASED DURING THE YEAR.				SILVER TAKEN UP FOR COINAGE DURING THE YEAR ON WHICH THERE WAS A LOSS.							
Quantity oz.	Payments made in			Purchase price.	Charges connected with Purchase and coinage.			Total Charges.	Outturn value.	DIFFERENCE RE- PRESENTING LOSS.	
	England	India.	Total.		England.	India.	Total.				
	£	£	£		₹	£	₹				₹
...

No. 92.—ACCOUNT of RECEIPTS and CHARGES and the BALANCE of the GOLD STANDARD RESERVE for the Year ended 31st March 1930.

Balance, 1st April 1929.	Net Profit on Rupee Coinage (See Acct. No. 91.)	Interest and dividends on investments, and discount on bills paid off on maturity.	TOTAL.	Appropriated to Revenue. (See Acct. No. 42.)	Appropriated to Revenue Equalisation Fund.	Balance, 31st March 1930.
£	£	£	£	£	£	£
38,962,517	...	1,713,154	41,675,671	2,300,000	442,709	38,932,962

No. 92A.—STATEMENT showing the form in which the BALANCE of the GOLD STANDARD RESERVE was held on 31st March 1930.

	£	£
In British Treasury Bills of face value of	9,105,000	
In 5 per cent. Treasury Bonds repayable 15th May 1930	1,500,000	
In 4½ per cent. Treasury Bonds, 1920-32	5,065,000	
In 4 per cent. Treasury Bond, 1931-33	6,924,000	
In 4½ per cent. Treasury Bonds, 1932-34	8,400,000	
In 5 per cent. Treasury Bonds, 1933-35	4,370,000	
In 5 per cent. War Loan Stock 1929-47	2,000,000	
TOTAL FACE VALUE	37,364,00	
Total estimated value of securities mentioned above on 31st March 1930		37,843,918
Gold at the Bank of England (cost price being £2,150,613)		2,152,334
Cash at the Bank of England		3,748
TOTAL (a)		40,000,000

(a) Differs from the closing balance shown in Account No. 92 by £1,067,038, representing rise in the market value of the securities as compared with the cost price.

92B.—ACCOUNT of RECEIPTS and PAYMENTS and the BALANCE of the GOLD STANDARD RESERVE—REVENUE EQUALISATION FUND for the year ended 31st March 1930.

The interest derived from investment of the Gold Standard Reserve, after the assets of the Reserve have reached £40 millions, has hitherto been credited to Revenue under "XVI—Interest". The fluctuations which occurred under this procedure in the amount credited to revenue in the past have been of so wide a nature as to be embarrassing to the budgetary position and to create a misleading impression as to the general revenues of the Government of India. It has therefore been decided to treat £1,600,000 on account of these receipts as the standard figure to be taken to the revenue account of each year. If, in any year, the actual receipts exceed this sum, one half of the surplus will be transferred to the Gold Standard Reserve—Revenue Equalisation Fund, which fund will be available to be drawn upon to make the receipts up to the standard figure of £1,600,000 in any subsequent year in which they fall below that level. This arrangement has been brought in force from 1930-31.

Out of the total interest receipts realised from investments of the Gold Standard Reserve during 1929-30, a sum of £2,300,000 has been credited to Revenue, the excess, namely, £442,709 being transferred to the credit of the Revenue Equalisation Fund as a starting balance.

Balance on 1st April 1929.	Transactions during 1929-30.		Balance, 31st March 1930.
	Appropriated from Gold Standard Reserve (See Account No 92) and other receipts.	Withdrawal from the Fund to make the credit to revenue up to the Standard figure of £1,600,000.	
£	£	£	£
...	442 709	...	(a) 442,709

(a) Of this £438,545 represents investments in British Treasury Bills.

No. 93.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL, JUDICIAL and other DEPOSITS, for the year ended 31st March 1930.

The transactions brought to account under this head relate mainly to deposits received from the public in the course of Government business, such as deposits made in revenue courts in connection with revenue administration, deposits in civil or criminal courts, deposits for work done by Government for public bodies, etc. The Deposits of Reserve Fund and Depreciation Reserve Funds of certain Government Commercial Departments and Undertakings have, however, been shown under this head for the sake of convenience.

	Balance, 1st April 1929.	Receipts in 1929-30.	TOTAL.	Payments in 1929-30.	Balance, 31st March 1930.
	₹	₹	₹	₹	₹
Central Government.					
INDIA, GENERAL.					
DEPOSITS BEARING INTEREST.					
<i>Depreciation Reserve Funds.</i>					
Depreciation Reserve Fund (Northern India Salt Revenue Department)	13,87,427	2,76,897	16,63,824	23,642	16,40,182
General Reserve Fund—Lighthouses and Lightships	...	15,56,075	15,56,675	3,20,897	12,65,778
Depreciation Reserve Fund of ditto ditto	...	1,07,555	1,07,555	...	1,07,555
Additions and Replacements Reserve Fund ditto	...	82,130	82,130	...	82,130
Total	13,87,427	20,52,757	34,40,184	3,44,539	30,95,645
DEPOSITS NOT BEARING INTEREST.					
<i>Depreciation Reserve Funds, etc.</i>					
Depreciation Reserve Fund (Government Presses)	(a) 11,40,476	2,29,229	13,69,705	1,00,853	12,68,852
Depreciation Reserve Fund (Army Ordnance and Clothing Factories)	11,82,166	5,09,966	16,92,132	...	16,92,132
Depreciation Reserve Fund (Military Dairy Farms)	2,87,167	...	2,87,167	98,531	1,88,636
Depreciation Reserve Fund (Military Grass Farms)	2,36,664	93,853	2,70,517	22,284	2,48,233
Depreciation Reserve Fund—Medical store Depots and Workshops (Military)	...	13,424	13,424	...	13,424
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 11,03,939	22,19,688	33,23,627	24,15,692	9,07,935
Civil Courts' Deposits	(a) 3,56,477	7,42,442	10,98,919	7,43,401	3,55,518
Criminal Courts' Deposits	8,906	18,272	27,238	19,771	7,467
Personal Deposits	1,55,20,856	13,17,61,445	14,72,82,301	13,83,20,191	89,62,110
Public Works Deposits	10,28,349	21,28,405	31,56,754	21,33,976	10,22,778
Renewal and Encasement Fees on Government Promissory Notes	(a) 101	611	612	534	78
Deposit Account of the value of unused return tickets to India issued by the Lloyd Triestino Steam Navigation Company	63,906	...	63,906	1,357	62,549
Trust Interest Fund	(a) 1,14,520	2,18,31,968	2,19,46,488	2,18,14,081	1,32,407
Deposits of Tea Cess Fund	(a) 38,865	12,28,509	12,67,374	12,47,279	20,095
Deposits of deceased officers and men of the Indian Army	15,252	3,439	18,691	10,608	8,083
Unclaimed General Provident Fund Deposits	...	3,986	3,986	...	3,986
Deposits of Jute Cess Fund	4,40,275	13,79,709	18,19,984	14,37,580	3,82,404
General Police Fund	(a) 23,570	24,259	47,829	19,749	28,080
Deposits of Lac Cess Fund	11,340	2,23,873	2,35,213	2,17,175	18,038
Deposits of Cotton Cess Fund	(a) 107	3,564	3,671	3,138	533
Indian Research Fund	1,81,385	10,69,377	12,50,762	10,23,810	2,26,952
Other Deposits (Civil)	...	44,453	44,453	29,787	14,666
<i>Other Deposits (Departmental).</i>					
Military Deposits	(a) 22,36,033	53,52,326	75,88,359	47,21,901	28,66,368
Trust Interest Account (Military)	(a) 2,223	5,395	7,618	5,933	1,685
State Railway Deposits	(a) 3,16,24,977	13,33,33,835	16,49,58,812	13,33,90,092	2,65,68,720
State Railway Fine Fund (Railway Revenue Account)	4,09,981	6,04,444	10,14,425	6,10,512	4,03,913
Posts and Telegraphs Deposits	2,04,94,330	5,57,81,889	7,62,76,219	6,06,35,314	1,56,40,905
Trust Interest Account (Posts and Telegraphs)	53	14,567	14,620	14,408	212
TOTAL	7,65,21,978	35,85,62,828	43,50,84,806	37,40,38,047	6,10,46,759
Carried over	7,79,09,405	36,06,15,585	43,85,24,990	37,43,82,586	6,41,42,404

(a) Differs from last year's closing balance by reason of correction since made.

13.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL, JUDICIAL and other DEPOSITS, for the year ended 31st March 1930—*contd.*

	Balance, 1st April 1929.	Receipts in 1929-30.	TOTAL.	Payments in 1929-30.	Balance, 31st March 1930.
	₹	₹	₹	₹	₹
Brought forward	7,79,09,405	36,06,15,585	43,85,24,990	37,43,82,586	6,41,42,404
BALUCHISTAN.					
<i>Civil Deposits.</i>					
Revenue Deposits	4,590	33,041	37,631	34,151	3,480
Judicial Deposits	(a) 1,40,851	37,79,301	39,20,152	35,89,422	3,30,730
Magistrate and Criminal Courts' Deposits	(a) 1,10,359	2,98,935	4,09,294	3,02,386	1,06,908
Revenue on account of revenue collected on behalf of H. H. the Khan of Kalat	8,063	6,348	14,411		14,411
Police Fund	8,101	7,959	11,120	8,586	2,534
TOTAL	(a) 2,67,024	41,26,584	43,92,608	39,34,545	4,58,063
NORTH-WEST FRONTIER PROVINCE.					
<i>Depreciation Funds</i>					
Depreciation Reserve Fund (Government Presses)	7,515	6,078	13,593	2,793	10,800
<i>Civil Deposits.</i>					
Revenue Deposits	6,52,187	12,60,100	19,32,287	13,39,507	5,92,780
Judicial Deposits	9,51,613	47,46,950	56,98,563	46,79,638	10,18,925
Works Deposits	71,490	75,138	1,46,628	71,501	75,127
Interest and Encasement Fees on Government Promissory Notes	10	8	13	2	11
Police Fund	24,681	54,738	79,419	49,589	23,830
TOTAL	17,07,496	61,63,507	78,70,503	61,43,030	17,27,474
MADRAS.					
<i>Civil Deposits.</i>					
Revenue Deposits	57,62,303	74,81,591	1,32,43,894	76,09,418	56,34,478
Judicial Courts' Deposits	(a) 1,04,20,903	1,80,31,857	2,84,52,760	1,84,00,933	1,00,42,827
Magistrate Courts' Deposits	(a) 4,12,400	1,87,945	6,00,345	3,96,590	2,03,755
Judicial Deposits	(a) 56,42,321	5,84,46,380	6,40,88,701	6,04,13,080	36,75,621
Interest Fund	2,08,703	35,71,790	37,75,493	36,23,288	1,47,205
Grants for work done for public bodies or individuals	(a) 3,04,225	8,64,265	11,68,490	6,74,236	4,94,254
Grants of the Tea Cess Fund	(a) 14,738	1,89,054	2,03,792	1,91,336	12,454
Works Deposits	25,37,607	32,58,369	57,95,976	32,54,288	25,51,688
Interest and Encasement Fees on Government Promissory Notes	(a) 133	141	274	139	135
Medical General Provident Fund Deposits	(a) 2,468	9,068	11,536	459	11,047
Grants on account of Enemy Property	...	150	150	150	...
Grants on Master's Deposits	383	2,804	2,187	3,157	30
Grants of Cotton Cess Fund	(a) 1,589	44,357	45,946	43,542	2,394
Police Fund	22,108	87,940	1,10,048	7,255	31,793
Grants on account of Cotton Research Fund	(a) 195	7,014	7,209	7,470	—261
Research Fund	...	7	7	7	...
TOTAL	(a) 2,53,25,076	9,21,82,732	11,75,07,808	9,46,90,478	2,28,17,330
Carried over	10,52,09,001	46,30,86,908	56,82,95,909	47,91,50,639	8,91,45,270

(a) Differs from last year's closing balance by reason of correction since made.

N. to W.—Debt, Deposits and Advances,

No. 93.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL JUDICIAL and other DEPOSITS, for the Year ended 31st March 1930—*contd.*

	Balance, 31st April 1929.	Receipts in 1929-30.	TOTAL.	Payments in 1929-30.	Balance, 31st March 1930.
	₹	₹	₹	₹	₹
Brought forward	10,52,09,001	43,30,46,908	56,82,95,909	47,91,50,630	8,91,45,270
BOMBAY.					
<i>Civil Deposits.</i>					
Bombay Development Deposits	(a) 2,02,888	2,22,880	4,25,768	4,25,768	...
Revenue Deposits	(a) 18,55,878	55,81,427	72,37,305	55,96,100	16,41,175
Civil Courts' Deposits	36,75,782	1,18,20,538	1,54,96,320	1,15,98,151	36,98,169
Criminal Courts' Deposits	1,02,731	1,71,865	2,74,596	1,74,775	99,821
Personal Deposits	1,42,14,854	12,00,873	13,72,24,727	12,62,37,017	89,86,810
Forest Deposits	3,13,714	5,02,326	8,16,040	4,36,165	3,59,375
Trust Interest Fund	52,664	68,37,003	68,90,967	67,80,609	1,10,208
Deposits for work done for public bodies or individuals	3,19,516	4,41,689	7,61,235	4,35,647	3,25,588
Deposits of the Tea Cess Fund	228	3,259	3,587	2,261	326
Public Works Deposits	(a) 15,81,156	34,25,532	50,06,688	30,09,312	19,97,376
Renewal and Enfacement Fees on Government Promissory Notes	371	2,175	2,546	2,088	458
Shipping Master's Deposits	9,874	59,581	69,455	58,675	10,780
Deposits of Lac Cess Fund	(a) 303	1,822	1,625	1,638	—8
Deposits of Cotton Cess Fund	(a) 63,611	6,57,051	7,26,662	6,50,287	76,375
Unclaimed General Provident Fund Deposits	17,423	2,800	20,223	15,807	4,386
Lloyd Barrage Scheme Deposits	5,05,523	8,96,377	14,01,900	8,60,050	5,41,850
Unclaimed Other Miscellaneous Provident Fund Deposits	...	15	15	...	15
TOTAL	(a) 2,27,23,546	15,36,35,613	17,63,59,159	15,85,06,945	1,78,52,214
BENGAL.					
<i>Civil Deposits.</i>					
Revenue Deposits	15,22,495	66,01,726	81,24,221	80,09,718	51,14,503
Civil Courts' Deposits	86,16,330	1,00,85,725	2,77,01,955	1,83,61,931	93,40,021
Criminal Courts' Deposits	2,02,423	2,98,487	4,90,910	2,85,217	2,05,693
Personal Deposits	35,12,686	1,36,98,108	1,72,10,794	1,38,53,251	33,57,543
Trust Interest Fund	29,755	2,76,573	3,06,328	2,74,001	32,327
Deposits for work done for public bodies or individuals	12,72,326	81,07,100	93,79,426	75,21,730	18,57,696
Public Works Deposits	(a) 1,89,802	1,76,090	3,15,982	1,84,258	1,31,724
Unclaimed General Provident Fund Deposits	38,790	9,200	47,990	401	47,595
Renewal and Enfacement Fees on Government Promissory Notes	502	510	1,012	495	517
Deposits on account of Enemy Property	(a) 1,32,926	...	1,32,926	1,32,926	...
Shipping Master's Deposits	12,186	37,685	49,871	36,200	13,671
Deposits of Cotton Cess Fund	892	11,159	12,051	11,556	495
General Police Fund	51,643	53,234	1,04,877	83,725	66,152
Unclaimed I. C. S. Provident Fund Deposits	7	...	7	...	7
Deposits for Sanitary works done for public bodies	4,60,175	17,11,163	21,71,341	13,31,016	8,40,325
Municipal taxes on Government residential buildings	...	827	827	...	827
<i>Other Deposits.</i>					
State Railway Deposits	(a) 976	...	976	...	976
TOTAL	(a) 1,59,93,910	5,00,57,590	6,60,51,500	4,50,41,428	2,10,10,072
UNITED PROVINCES.					
<i>Civil Deposits.</i>					
Revenue Deposits	24,23,869	62,98,006	87,21,875	62,59,444	24,62,431
Civil Courts' Deposits	(a) 63,21,368	1,40,93,705	2,04,15,071	1,43,62,911	60,52,160
Criminal Courts' Deposits	1,33,492	3,25,706	3,59,198	2,30,059	1,29,139
Personal Deposits	22,63,281	3,57,04,284	3,79,67,565	3,54,14,503	25,53,002
Forest Deposits	187	8,084	8,271	8,143	128
Trust Interest Fund	6,673	3,54,563	3,61,236	3,52,774	8,462
Unclaimed General Provident Fund Deposits	1	...	1	...	1
Deposits for work done for public bodies or individuals	(a) 2,08,537	3,37,391	5,45,928	4,64,270	81,658
Public Works Deposits	(a) 17,17,200	28,27,541	45,44,741	29,33,814	16,10,927
Renewal and Enfacement Fees on Government Promissory Notes	(a) 153	837	990	758	232
Deposits of Cotton Cess Fund	...	4,098	4,098	4,098	...
General Police Fund	2,86,342	1,17,233	4,03,575	1,13,536	2,90,039
Indian Research Fund	(a) 15,035	4,956	19,991	19,991	...
TOTAL	(a) 1,33,76,136	5,99,76,404	7,33,52,540	6,01,64,361	1,31,88,179
Carried over	15,73,02,593	72,67,56,515	88,40,59,108	74,28,63,373	14,11,95,735

(a) Differs from last year's closing balance by reason of correction since made.

No. 93.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL, JUDICIAL and other DEPOSITS for the Year ended 31st March 1930—*contd.*

	Balance 1st April 19-9.	Receipts in 1929-30.	TOTAL.	Payments in 1929-30.	Balance, 31st March 1930.
	R	R	R	R	R
Brought forward	15,73,02,593	72,67,56,515	88,40,59,108	74,28,63,373	14,11,95,735
PUNJAB.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 51,23,442	1,23,06,552	1,74,28,994	1,20,28,533	54,00,461
Civil Courts' Deposits	(a) 4,34,845	1,47,743	6,32,638	4,92,859	1,39,779
Personal Deposits	29,34,820	2,48,42,315	2,77,77,135	2,46,3,642	31,4,493
Trust Interest Fund	33,017	61,157	94,173	93,723	450
Public Works Deposits	31,13,216	43,59,837	75,03,153	48,88,372	26,14,691
Renewal and Enforcement Fees on Government Promissory Notes	25	176	201	170	31
Deposits for work done for public bodies or individuals	1,574	4,451	6,025	5,663	362
Unclaimed General Provident Fund Deposits	1,559	151	2,010	1,831	179
Deposits of Cotton Cess Fund	84	1,301	1,385	1,192	193
General Police Fund	(a) 3,70,821	3,63,335	7,33,956	2,71,206	4,62,750
TOTAL	(a) 1,20,12,503	4,21,67,067	5,41,79,571	4,24,17,181	1,17,62,389
BURMA.					
<i>Civil Deposits.</i>					
Revenue Deposits	19,38,781	43,82,394	68,21,175	49,83,452	18,37,723
Civil Courts' Deposits	(a) 7,55,775	21,19,753	2,75,28	21,38,485	7,37,043
Personal Deposits	(a) 55,83,223	4,58,23,261	5,12,06,454	4,81,60,383	22,40,101
Deposits on account of Enemy Property	145	9,187	9,332	9,332	...
Marine Deposits	11,001	2,500	12,501	10,504	1,997
Trust Interest Fund	943	29,150	30,076	28,740	1,336
Deposits for work done for public bodies or individuals	2,32,915	...	2,32,915	...	2,32,915
Public Works Deposits	(a) 16,59,551	38,47,462	55,07,313	39,99,394	15,07,919
Renewal and Enforcement Fees on Government Promissory Notes	11	114	125	57	68
Shipping Master's Deposits	1,345	5,679	7,024	5,678	1,386
Deposits of Cotton Cess Fund	614	7,291	7,905	7,179	726
Deposits of Lac Cess Fund	(a) 2,280	2,237	4,517	3,008	1,509
General Police Fund	57,438	1,33,777	1,91,215	1,38,343	52,872
Indian Research Fund	2,404	7,920	10,324	8,597	1,727
Deposits for Government Loan (Temporary) . . . . .	...	30,89,760	30,89,760	30,86,760	...
<i>Other Deposits.</i>					
State Railway Deposits	678	...	678	...	678
TOTAL	1,02,46,407	5,97,80,465	7,00,06,872	6,33,82,872	66,24,000
BIHAR AND ORISSA.					
<i>Civil Deposits.</i>					
Revenue Deposits	12,19,783	20,57,941	32,77,724	20,85,992	11,91,732
Civil Courts' Deposits	42,76,588	70,20,992	1,12,97,580	73,27,614	39,99,967
Criminal Courts' Deposits	2,53,798	2,40,129	4,93,927	2,44,557	2,49,370
Personal Deposits	25,27,164	1,21,96,217	1,47,23,381	1,21,79,707	25,43,074
Trust Interest Fund	5,901	55,422	61,323	60,512	811
Deposits for work done for public bodies or individuals	57,371	1,19,543	1,76,914	1,34,063	42,851
Public Works Deposits	(a) 11,03,866	9,50,369	20,54,235	10,20,929	10,33,306
Renewal and Enforcement Fees on Government Promissory Notes	131	186	317	166	151
Unclaimed General Provident Fund Deposits	2,478	7,855	10,333	1,678	8,755
General Police Fund	47,970	89,163	1,37,133	1,55,471	—21,238
Deposits on Account of Enemy Property . . . . .	...	67	67	...	67
Deposit for Government Loan (Temporary) . . . . .	...	9,96,248	9,96,248	9,96,248	...
<i>Other Deposits.</i>					
State Railway Deposits	—10,693	...	—10,693	...	—10,693
TOTAL	(a) 94,84,357	2,37,34,132	3,32,18,489	2,42,09,836	90,08,553
Carried over	18,90,45,860	85,24,18,179	1,04,14,64,85	87,28,73,262	16,85,90,777

(a) Differs from last year's closing balance by reason of correction since made.

N. to W.—Debt, Deposits and Advances.

No. 93.—ACCOUNT showing RECEIPTS, PAYMENTS, and BALANCES of DEPARTMENTAL JUDICIAL and other DEPOSITS for the year ended 31st March 1930—*contd.*

	Balance 1st April 1929.	Receipts in 1929-30	TOTAL.	Payments in 1929-30.	Balance, 31st March 1930.
	R	R	R	R	R
Brought forward	18,90,45,860	85,24,18,179	1,01,14,64,030	87,28,73,262	16,85,90,777
CENTRAL PROVINCES AND BEHAR.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 8,08,445	23,01,238	31,07,733	21,78,21 4	9,29,519
Civil Courts' Deposits	21,40,803	70,30,225	91,81,888	67,48,535	23,82,353
Personal Deposits	4,73,084	49,08,617	53,81,701	47,28,916	6,52,785
Forest Deposits	(a) 251	29,908	30,219	29,791	458
Trust Interest Fund	1,220	98,716	99,936	82,712	17,224
Deposits for work done for public bodies and individuals	9 637	20,703	30,403	2,755	27,651
Public Works Deposits	(a) 3,43,213	5,51,017	8,96,230	5,87,339	3,08,891
Renewal and Encasement Fees on Government Promissory Notes	4.	128	132	110	22
Unclaimed General Provident Fund Deposits	(a) 3,948	...	6,048	132	6,816
Deposits of Cotton Cess Fund . . . . .	...	5,481	5,481	5,481	...
General Police Fund . . . . .	...	16,815	16,815	16,815	...
Municipal Taxes on Government Buildings	33	5,718	5,749	5,720	29
TOTAL	17,43,558	1,49,68,710	1,87,12,278	1,43,86,523	43,25,739
ASSAM.					
<i>Civil Deposits.</i>					
Revenue Deposits	11 26 140	10,42,115	21,68,255	12 11,571	9,56,684
Civil Courts' Deposits	2 47 163	3,16,030	5,50,193	3,45,499	2,10,694
Personal Deposits	8 07,436	28,06,191	36,74,627	30,00,334	6,73,293
Forest Deposits	(a) 24,890	25,576	50,466	34,127	16,339
Trust Interest Fund . . . . .	...	3,547	3,547	3,567	...
Deposits for Government Loan (temporary) . . . . .	...	95,898	95,898	95,898	...
Deposits for work done for public bodies or individuals	18,732	6,060	22,792	15,424	7,368
Public Works Deposits	3,47,502	6,71,584	9,19,086	4,81,860	4,37,226
Renewal and Encasement Fees on Government Promissory Notes	(a) 1	26	27	27	...
Unclaimed General Provident Fund Deposits	43	...	43	...	43
Labour Board Cess Fund	10,702	50,742	61,444	53,883	7,561
General Police Fund	6,634	4,695	11,379	4,561	6,818
<i>Other Deposits.</i>					
State Railway Deposits (Railway Capital Accounts)	144	...	144	...	144
TOTAL	25,40,437	50,22,484	75,02,921	52,48,755	23,16,166
COORG.					
<i>Civil Deposits.</i>					
Revenue Deposits	(a) 57,145	84,838	1,41,978	77,405	64,578
Civil Courts' Deposits	(a) 12,372	53,279	65,651	48,047	17,604
Criminal Courts' Deposits	516	2,045	2,711	2,010	701
Personal Deposits	2,388	2,71,175	2,73,561	2,68,609	4,952
Trust Interest Fund	(a) 21	4,803	4,824	4,624	...
Public Works Deposits	(a) 2,874	4,975	7,849	4,232	3,617
TOTAL	75,444	4,20,930	4,96,374	4,01,927	91,447
TOTAL CENTRAL GOVERNMENT	(a) 19,54,03,289	87,28,30,303	1,08,82,35,602	80,29,11,473	17,53,24,129

(a) Differs from last year's closing balance by reason of correction since made.

o. 93.—ACCOUNT showing RECEIPTS, PAYMENTS, AND BALANCES of DEPARTMENTAL JUDICIAL and other DEPOSITS for the Year ended 31st March 1930—*concl'd.*

	Balance, 1st April 1929.	Receipts in 1929-30.	TOTAL	Payments in 1929-30.	Balance, 31st March 1930.
	R	R	R	R	R
Brought forward .	19,54,05,299	87,28,30,303	1,06,82,35,602	89,29,11,473	17,53,24,129
PROVINCIAL GOVERNMENTS.					
Deposits bearing Interest.					
<i>Depreciation Reserve Funds.</i>					
Government Commercial Undertakings—					
Madras	(a)1,52,577	17,301	1,69,878	12,424	1,57,454
Burma	16,42,000	8,10,500	24,52,500	1,27,000	23,25,500
	(a)17,94,577	8,27,801	26,22,378	1,39,424	24,82,954
East Tramway—					
Central Provinces and Berar	()13,237	56,522	69,759	...	69,759
TOTAL .	(a)18,07,814	8,84,323	26,92,137	1,39,424	25,52,713
Deposits not bearing Interest.					
<i>Depreciation Reserve Funds.</i>					
Government Presses—					
Madras	3,65,181	1,82,097	4,97,228	86,896	4,10,332
Bombay	1,70,185	58,264	2,28,549	37,212	1,91,337
Bengal	2,26,472	1,38,089	3,64,561	83,332	2,81,229
United Provinces . . . . .	...	16,247	16,247	...	16,247
Punjab	77,299	49,759	1,27,058	80,314	46,744
Burma	72,515	77,471	1,49,986	70,738	79,248
Central Provinces and Berar	(a)77,071	37,886	1,14,957	89,999	74,958
Assam	25,903	10,488	36,397	1,438	34,959
TOTAL .	(a)10,14,582	5,20,401	15,34,983	3,99,929	11,35,054
TOTAL PROVINCIAL GOVERNMENTS .	(a)28,22,396	14,04,724	42,27,120	5,39,353	36,87,767
GRAND TOTAL .	(a)19,82,27,695	87,42,35,027	1,07,24,62,722	89,34,50,823	17,90,11,896

(a) Differs from last year's closing balance by reason of correction since made.

N. to W.—Debt, Deposits and Advances.



Gain or loss on revaluation, sale, transfer, etc., of assets of the Paper Currency Reserve.

This Central Ledger head was opened in the accounts for 1927-28, for the adjustment of the various items of gain and loss arising out of the reconstruction of the Paper Currency Reserve. On the 1st April 1927, the gold and sterling securities held in the Paper Currency Reserve were revalued at the rate of Rs. 13½ to the pound sterling, in accordance with the provisions of the Indian Paper Currency Act, 1927, which came into force on that date. On the analogy of the procedure adopted in 1920, when the loss on revaluation of the gold and sterling assets of the Paper Currency Reserve was debited to a suspense head "Adjustment of Exchange on revaluation of gold and sterling securities in the Paper Currency Reserve", the gain from revaluation on the 1st April 1927 was credited to this suspense head, which has been debited with the loss on the realisation of rupee securities in the Paper Currency Reserve and also with the loss arising on the sale of Currency Reserve silver. The question of final adjustment of the items outstanding under this head is under consideration.

No. 93-A—ACCOUNT of GAIN or LOSS on REVALUATION, SALE, TRANSFER, etc., of ASSETS of the PAPER CURRENCY RESERVE during the year ended 31st March 1930.

	Balance on 1st April 1929 (Credits +, Debits —).	Transactions during 1929-30.		Balance on 31st March 1930 (Credits +, Debits —).
		Debits.	Credits.	
	R	R	R	R
Gain on revaluation of gold and sterling securities in the Reserve.	+ 9,29,74,184	...	...	+ 9,29,74,184
Loss on realisation of rupee securities in the Reserve.	— 1,43,18,375	...	...	— 1,43,18,375
Loss on sale of silver	— 4,18,91,783	6,19,55,909	76,623	— 10,37,71,039
Total	+ 8,67,64,026	6,19,55,909	76,623	— 2,51,15,260
Net loss during 1929-30 . . . . .	...	6,18,79,286	...	...

Exchange on Remittance Accounts.

From the 1st April 1920 to the 31st March 1927, the accounts were prepared on the basis of the rate of 2s. per rupee for the conversion of English sterling transactions into rupees. The sterling value of the rupee stood, however, at a lower level in the latter part of this period, and in consequence large sums were brought to account as credits and debits on account of exchange in respect of transactions involving remittance of funds to and from England. Since the 1st April 1927, the accounts are being prepared on the basis of the new statutory rate of 1s. 6d. to the rupee, and as the average rates of exchange since April 1927 have not differed materially from the rate of 1s. 6d. the gains and losses adjusted in the accounts since 1927-28 have been comparatively small.

2. The present procedure for the allocation between different heads of exchange gains or losses is as follows. All exchange arising in respect of remittance transactions with England is brought to account in the first instance under the Deposit head "Exchange on Remittance Accounts", (see Account No. 94). Adjustments are then made, both in the Central and Provincial Accounts, transferring the exchange in respect of receipts and expenditure in England to the Major heads, Revenue and Capital, under which the transactions in England occur. These adjustments are made monthly, the calculations being based on the average of the Calcutta daily market rate for telegraphic transfers on London, which is taken as the standard for effecting remittances to England to meet expenditure in that country. The effect of this procedure is that the adjustments on account of exchange in respect of the revenue and expenditure of non-commercial services, which were up to the year 1920-21 shown in lump under the revenue or expenditure head 'XXIX or 40—Exchange', are now distributed over the respective heads of revenue and expenditure. (See Accounts Nos. 2, 3, 5 and 6).

3. The entire procedure outlined above requires reconsideration as a result of the fixation of exchange at 1s. 6d. the rupee with effect from the 1st April 1927, and the question of its revision and of the disposal of the eventual balance under this head is under the consideration of the Government of India. Pending a decision, the old procedure has been followed also in the accounts for 1929-30.

No. 94.—ACCOUNT of EXCHANGE on REMITTANCE ACCOUNTS for the year ended 31st March 1930.

	Credits.	Debits.
	R	R
Balance on 1st April 1929	12,85,56,944	...
Transactions during 1929-30—		
Sterling purchased in India . . . . .	...	10,45,053
Postal and Money Order transactions	1,05,671	...
Remittances on account of proceeds of Liquidation of Enemy Property . . . . .	...	1,77,952
Persia Bills	40,413	...
Miscellaneous	2,303	...
TOTAL	2,38,420	12,23,005
Net loss by exchange during the year . . . . .	...	9,84,535
Deduct—Loss by Exchange in respect of Sterling transactions transferred to—		
Central Government:—		
Railways { Capital 11,76,735		
{ Revenue 9,03,985		
Posts and Telegraphs { Capital 6,246		
{ Revenue —4,815		
Irrigation . . { Capital		
{ Revenue 453		
Vizagapatam Harbour—Capital	4,388	
New Capital at Delhi	4,213	
Currency Capital Outlay	135	
Capital Outlay on Light-houses and Lightships	2,724	
Other transactions—Central { Capital 164		
{ Revenue 17,04,115		
Provincial Governments:—		
Irrigation . . { Capital 15,799		
{ Revenue 7,952		
Bombay Development Scheme	372	
Other transactions—Provincial { Capital 5,839		
{ Revenue 2,62,635		
Total loss transferred		—40,90,360
NET CREDIT BROUGHT TO ACCOUNT UNDER THIS HEAD DURING THE YEAR	31,06,375	...
BALANCE HELD UNDER SUSPENSE ON 31st MARCH 1930	13,16,63,319	...

Revenue Reserve Fund.

The Government of the Punjab transferred Rs. 20 lakhs from its Revenue account of 1926-27 to a Revenue Reserve Fund, with a subsequent retransfer of Rs. 10 lakhs from the Fund to the Revenue account, leaving a balance of Rs. 10 lakhs in the Fund. A further sum of Rs. 15 lakhs was transferred to the Fund from the Revenue Account of 1927-28. The original intention of the Punjab Government in instituting this Fund was to put aside year after year a substantial amount in the Revenue section of the account until a sufficient sum had been accumulated in the Fund to insure against an unexpected shortage or failure of revenue owing to seasonal or other calamities by creating an actual Reserve Fund out of the current revenue. The Local Government have since agreed to create an invisible fund for the redemption of debt, designed not to be drawn upon but to provide security for borrowing to meet expenditure on the revenue account. The cardinal feature of this plan is that when there has been a true surplus in the revenue account, after excluding the extraordinary receipts of the Local Government on the one side, and capital expenditure met therefrom on the other, it shall be open to the Local Government to make special appropriations to the redemption of debt or to the acquisition of suitable Government Securities. The separate Fund has therefore been abolished and the question of the adjustment of the outstanding balance at credit of the fund is under consideration.

A portion of the Reserve Fund of the Punjab Government has been temporarily invested in that Government's own bonds, and the interest accruing on this investment has been created to the fund.

No. 94-A.—STATEMENT showing the APPROPRIATIONS to and from the REVENUE RESERVE FUND of the PUNJAB GOVERNMENT during the year 1929-30 and the BALANCE at credit of the FUND at the commencement and close of the year.

	Balance, 1st April 1929.	Transactions during 1929-30.		Investments.	Interest on Investments.	Balance, 31st March 1930.
		Appropriation to the Fund from Revenue — vide Account No. 79-C.	Appropriation from the Fund for expenditure— vide Account No. 79-C.			
	R	R	R	R	R	R
PROVINCIAL GOVERNMENTS.						
Government of Punjab.						
Revenue Reserve Fund . . .	23,96,114	...	15,00,000	38,051	5,530	9,39,704
Reserve Fund Investment Account.	1,17,733	...	...	—38,051	...	79,682
TOTAL .	25,13,847	...	15,00,000	...	5,530	10,19,386

Section Q.—Loans and Advances by the Central Government.

The loans and advances brought to account in this section were formerly confined solely to transactions with the public. Since 1925-26 the scope of the section has been expanded by the inclusion of interest-bearing advances to Government servants for house-building and purchase of conveyances, which were formerly recorded under 'Advances Repayable', and also of advances by the Government of India to the Provincial Loans Fund. Advances made by the Government of India to the Shan States Federation are also brought to account under this head.

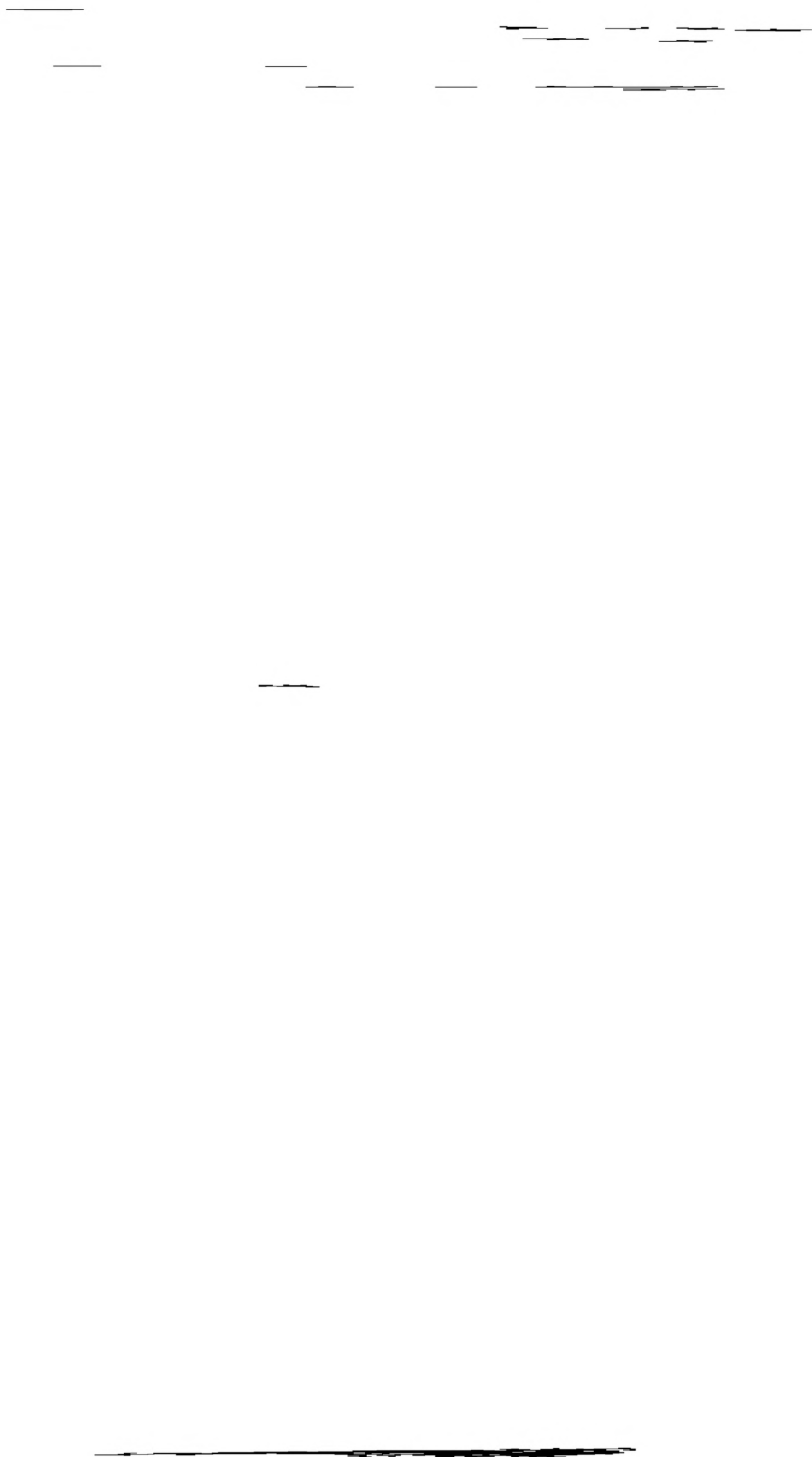
The rate of interest charged on advances to Government servants has been fixed for the present at 5 per cent., while the rate charged on loans and advances to Indian States, public bodies and persons, etc., is normally 6 per cent., though it is occasionally varied for special reasons. The rate of interest charged by the Government of India to the Provincial Loans Fund is determined with reference to the cost of new borrowings to the Government of India from time to time. Loans and advances made by Provincial Governments to public bodies and private persons and met from Provincial Revenues are recorded in 'Section R—Loans and Advances by Provincial Governments'.

No. 95.—ACCOUNT of LOANS and ADVANCES by the CENTRAL GOVERNMENT, showing the amounts ADVANCED and REPAYD during the year ended 31st March 1930, and the Balances of such LOANS, etc., at the COMMENCEMENT and CLOSE of the year.

	Balance on 1st April 1929	Amount Advanced during the year.	Total	Amount Repaid during the year	Balance on 31st March 1930	Amount of Interest received and credited to Balances (See Account No. 42).
	R	R	R	R	R	R
Advances to Provincial Loans Fund	1,37,17,75,011	12,05,5,000	1,49,58,00,011	7,60,98,071	1,42,52,01,940	(b) 6,19,72,177
Advances to Government Servants—						
House Building Advances	27,94,511(a)	15,82,680	43,27,191	13,25,311	30,01,880	92,516
Advances for the purchase of motor cars	46,71,919(a)	36,33,172	83,05,091	36,70,361	46,34,730	2,20,428
Advances for the purchase of other conveyances	4,53,726(a)	4,56,528	9,10,254	4,64,707	4,50,457	26,224
Passage Advances	1,04,769(a)	82,432	1,86,701	73,876	1,12,815	1,730
Other Advances	270(a)	2,01,185	2,01,471	55,270	1,46,102	40
TOTAL	80,30,101	59,05,807	1,39,35,798	55,59,724	83,46,074	3,39,888
Loans and Advances to Indian States, Public Bodies, Private Persons, etc.—						
Loans to Indian States	6,47,00,244(a)	2,03,31,817	8,51,22,061	3,43,471	8,47,78,590	37,55,049
Loans to Presidency Corporations including Port Trusts	7,12,68,625(a)	..	7,12,68,625	13,09,394	6,99,43,681	26,14,402
Loans to Municipal Municipalities	25,07,858	..	25,07,858	1,00,119	24,07,739	81,041
Loans to Landholders and other Notabilities	10,88,590(a)	1,23,880	11,90,470	55,295	11,35,175	31,150
Regimental and other Loans (Military)	22,808	..	22,808	17,778	4,525	1,623
Loans to District and other Local Fund Committees	3,89,866	..	3,89,866	78,615	7,60,951	49,513
Advances under Special Laws	3,77,805	8,182	3,86,987	20,262	3,37,725	22,800
Advances to Cultivators	24,18,545(a)	14,41,227	38,60,072	4,04,557	34,55,715	50,138
Loans to Local Boards for Railway Construction	3,17,877	..	3,17,877	58,689	2,59,188	12,128
Miscellaneous Loans and Advances	7,67,608(a)	6,00,000	13,67,608	40,532	13,27,081	12,216
Loans to Railway Companies	20,10,000	..	20,10,000	..	20,10,000	93,924
Loans to Port Funds . . . . .	..	7,00,000	7,00,000	..	7,00,000	..
TOTAL	14,63,71,716	2,32,06,408	16,95,78,122	24,37,802	16,71,40,320	67,64,166
Loans to Shan States Federation	5,00,000	5,00,000	10,00,000	..	10,00,000	21,663
GRAND TOTAL	1,53,96,76,918	16,01,37,018	1,67,98,13,931	7,81,25,597	1,60,16,88,324	6,80,88,174
Distribution of the Grand Total—						
India General	1,38,58,97,471(a)	12,61,37,926	1,50,90,55,397	7,81,09,821	1,43,59,73,575	6,24,16,963
Baluchistan	7,81,656	3,44,547	11,26,203	1,98,544	9,29,159	29,145
North-West Frontier Province	38,44,279(a)	11,18,919	44,63,198	3,82,410	41,00,770	83,468
Madras	1,83,81,110	3,96,742	1,37,17,852	7,05,538	1,29,22,564	6,58,892
Bombay	8,62,10,706	9,56,380	3,71,06,166	8,26,307	3,63,70,259	11,75,768
Bengal	2,65,35,699	2,57,375	2,57,93,974	8,12,824	2,47,80,150	10,40,046
United Provinces	5,14,652(a)	3,28,431	8,43,083	3,61,166	4,01,888	10,583
Punjab	6,20,69,187	1,96,59,755	8,17,28,942	2,00,367	5,14,29,075	36,03,079
Burma	17,87,352(a)	11,39,669	29,27,021	6,48,511	22,78,510	68,863
Bihar and Orissa	10,66,117	1,04,109	11,70,226	2,24,660	9,45,566	5,303
Central Provinces	3,41,688(a)	2,38,937	5,81,555	1,98,066	3,33,489	13,160
Assam	5,30,510	3,84,302	9,14,712	3,51,039	6,63,673	7,887
Cooch	2,13,681	52,521	2,66,202	48,756	2,17,446	13,168

(a) Differs from the last year's closing balance by reason of correction since made.
(b) Taken in reduction of charges under "12—Interest on Ordinary Debt" (See Account No. 42-A).

N. to W.—Debt, Deposits and Advances.



Section R.—Loans and Advances by Provincial Governments.

The Provincial Advance and Loan Account had its origin in 1888-89. The account as it was then constituted was a double account, (1) between the Central and the Provincial Governments, and (2) between the Provincial Government and the local body or other borrower. The funds from which these loans and advances were made by the Provincial Governments were treated as being provided by the Government of India from their balances. The Provincial Governments were charged interest at rates varying from $3\frac{1}{2}$ to $5\frac{1}{2}$ per cent. on the mean outstanding balances of loans at the beginning and the end of each year, while the interest actually received from the borrowers was credited to Provincial Revenues, any writes off of irrecoverable loans and advances being also charged to them.

2. With effect from the 1st April 1921, the entire responsibility for the financing of the Provincial Loan Account has been transferred to the Local Governments, the balances outstanding on this account on the 31st March 1921 being treated as assets of the Provincial Governments concerned. Such of the moneys relating to the old Provincial Loan Account as were not repaid out of Provincial balances before the 1st of April 1921 were treated as advances made by the Central to the Provincial Governments (see Account No. 86-A). These advances carry interest at rates calculated on the average rates carried by the total amounts owed on this account by different Governments, and are ordinarily repayable in annual instalments before the expiry of twelve years counting from 1921-22.

3. As explained in the note on Famine (page 466), all loans to cultivators from the new Famine Relief Fund are, with effect from the year 1928-29, made through the Provincial Loan Account by means of repayable advances from the fund.

96.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS, showing the amounts ADVANCED and REPAYED during the year ended 31st March 1930, and the Balances of such LOANS, etc., at the commencement and close of the year.

	Amount, 1st April 1929.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1930.	Amount of Interest received and credited to Revenue (See Account No. 44).
	R	R	R	R	R	R
Government of Madras.						
is to Presidency Corporations including ort Trusts	(a) 1,05,05,350	16,50,000	1,21,55,350	4,89,558	1,16,65,792	5,80,128
is to Mofussil Municipalities	1,02,11,079	13,53,714	1,15,64,793	4,86,120	1,17,78,678	5,53,069
is to District and other Local Fund ommittees	42,36,755	5,87,975	48,24,730	6,34,464	41,90,266	2,28,154
is to Indian States, Land-holders and her Notabilities	1,344	..	1,344	995	849	47
ances to Cultivators	1,45,93,395	14,92,517	1,60,85,912	22,10,860	1,38,74,982	9,60,115
ances under Special Laws	7,29,910	142	7,30,052	6,42,917	87,705	1,44,077
is to Local Boards for Railway Con- struction	13,84,374	...	13,84,374	26,414	13,57,960	89,984
ellaneous Loans and Advances	41,74,647	9,91,079	51,65,726	5,45,421	46,20,305	2,79,950
TOTAL	4,58,36,854	60,75,457	5,19,12,311	50,36,279	4,68,76,032	28,85,824
Government of Bombay.						
is by the Bombay Development Depart- ment	6,85,30,753	5,77,022	6,01,07,775	4,84,978	6,86,22,797	44,38,269
is to Presidency Corporations including ort Trusts	15,26,28,425	...	15,26,28,425	57,76,069	14,68,52,353	84,60,595
is to Mofussil Municipalities	48,54,477	4,93,950	48,48,427	1,89,658	46,58,769	1,77,276
is to District and other Local Fund ommittees	12,66,775	...	12,66,775	36,860	12,29,915	67,141
is to Indian States, Land-holders and her Notabilities	(a) 4,20,550	...	4,20,550	60,175	3,60,375	80,128
ances under Special Laws	59,840	...	59,840	38,445	21,395	23,941
ances to Cultivators	1,56,11,974	31,49,555	1,87,61,529	28,24,021	1,59,37,508	6,34,588
ellaneous Loans and Advances	54,89,731	6,87,750	61,77,481	9,03,874	52,73,807	2,87,424
TOTAL	24,83,62,525	49,08,277	25,32,70,802	1,03,13,880	24,29,56,922	1,41,69,362
Carried over	29,41,99,379	1,09,83,734	30,51,83,113	1,53,50,159	28,08,32,954	1,70,05,186

(a) Differs from the last year's closing balance by reason of correction since made.

N. to W.—Debt, Deposits and Advances,

No. 96.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS, showing the amounts **ADVANCED** and **REPAID** during the year ended 31st March 1930, and the Balances of such **LOANS**, etc., at the commencement and close of the year—*contd*

	Amount, 1st April 1929.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1930.	Amount of Interest received and credited to Revenue (See Account No. 42).
	R	R	R	R	R	R
Brought forward	29,41,99,379	1,09,83,784	30,51,83,113	1,53,50,159	28,98,32,954	1,70,05,186
Government of Bengal.						
Loans to Mofussil Municipalities . . .	26,02,948	4,32,000	30,34,948	2,90,155	27,44,793	1,38,512
Loans to Port Funds	(a) 3,01,261	1,50,000	4,51,261	24,122	4,27,139	12,050
Loans to District and other Local Fund Committees	(a) 20,44,466	20,000	20,64,466	63,705	20,00,761	81,933
Advances under Special Laws	2,86,622	23,562	3,10,184	77,068	2,33,116	5,832
Advances to Cultivators	(a) 15,23,774	7,06,238	22,35,012	6,69,958	15,65,054	87,158
Miscellaneous Loans and Advances . .	(a) 7,345	4,949	12,294	3,021	9,273	378
TOTAL	67,71,416	18,36,749	81,08,165	11,28,029	60,80,136	3,25,863
Government of United Provinces.						
Loans to Mofussil Municipalities . . .	2,02,48,117	5,99,888	2,08,48,005	6,27,261	2,02,20,744	6,80,887
Loans to District and other Local Fund Committees	(a) 1,11,677	...	1,14,877	8,600	1,06,077	6,820
Loans to Indian States, Land-holders and other Notabilities	27,35,762	...	27,35,762	1,65,118	25,70,644	1,48,163
Advances under Special Laws	1,44,859	...	1,44,859	19,363	1,25,496	8,551
Advances to Cultivators	(a) 1,41,86,193	64,93,471	2,06,79,664	77,96,717	1,29,42,947	6,85,223
Miscellaneous Loans and Advances . .	17,78,612	16,500	17,95,132	8,75,035	9,20,097	1,20,935
TOTAL	3,92,08,240	71,09,859	4,63,18,099	94,32,094	3,68,86,005	16,50,579
Carried over	34,01,79,035	1,94,80,342	35,96,09,377	2,53,10,282	33,86,99,096	1,89,81,028

(a) Differs from the last year's closing balance by reason of correction since made,

11. 96.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS, showing the amounts ADVANCED and REPAYED during the year ended 31st March 1930, and the Balances of such LOANS, etc., at the commencement and close of the year—*contd.*

	Amount, 1st April 1929.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1930.	Amount of Interest received and credited to Revenue (See Account No. 42).
	₹	₹	₹	₹	₹	₹
Brought forward	34,01,79,035	1,94,30,842	35,96,09,877	2,59,10,282	33,36,99,035	1,89,81,228
Government of Punjab.						
Loans to Mofussil Municipalities	(a) 22,75,998	6,50,000	35,23,998	2,35,249	32,90,649	1,98,645
Loans to Indian States, Land-holders and other Notabilities	1,89,501	..	1,89,501	35,800	1,53,701	10,276
Loans to District and Other Local Fund Committees	5,00,612	24,540	6,35,152	56,388	5,78,764	27,170
Advances to Cultivators	(a) 95,31,497	60,89,478	1,56,20,975	22,27,098	1,33,93,879	3,52,352
Miscellaneous Loans and Advances	(a) 4,89,837	5,31,980	10,21,817	3,89,744	6,32,073	23,480
TOTAL	1,36,47,445	73,45,998	2,09,93,443	29,44,317	1,80,49,126	6,12,529
Government of Burma.						
Loans to Mofussil Municipalities	13,36,076	17,000	13,53,076	80,112	12,72,964	83,767
Loans to Port Funds	43,40,050	...	43,40,050	2,02,188	41,37,862	2,89,878
Loans to Indian States, Landholders and other Notabilities	5,000	...	5,000	905	4,095	250
Loans to District and other Local Fund Committees	58,14,072	62,028	58,76,098	40,071	58,36,027	3,47,508
Advances to Cultivators	32,14,434	17,38,977	49,53,411	19,22,142	30,31,269	3,07,004
Miscellaneous Loans and Advances	2,51,813	1,17,460	3,69,273	1,12,560	2,56,213	1,648
TOTAL	1,49,90,945	19,35,463	1,69,26,408	23,57,973	1,45,68,430	10,89,041
Carried over	36,88,17,425	2,87,11,803	39,75,29,228	3,12,12,577	36,63,16,851	2,06,84,098

(a) Differs from the last year's closing balance by reason of correction since made.

N. to W.—Debt, Deposits and Advances

No. 96.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS, showing the amounts ADVANCED and REPAYED during the year ended 31st March 1930, and the Balances of such LOANS, etc., at the commencement and close of the year—*contd.*

	Amount, 1st April 1929.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1930.	Amount of Interest received and credited to Revenue (See Account No. 43).
	₹	₹	₹	₹	₹	₹
Brought forward	86,88,17,425	2,87,11,803	89,75,29,228	8,12,12,577	86,63,16,651	2,06,84,098
Government of Bihar and Orissa.						
Loans to Mofussil Municipalities	2,78,483	1,75,000	4,53,483	34,490	4,18,993	13,445
Loans to District and other Local Fund Committees	82,22,861	8,08,000	90,30,861	2,00,972	88,20,889	4,52,608
Advances under Special Laws	(a) 2,04,288	29,447	2,33,685	31,454	2,02,231	7,432
Advances to Cultivators	(b) 14,09,561	2,62,271	16,71,832	8,70,714	8,01,118	76,259
Miscellaneous Loans and Advances	14,900	...	14,900	1,450	13,450	584
TOTAL	1,01,30,013	12,74,718	1,14,04,761	11,39,080	1,02,45,681	5,50,328
Government of Central Provinces and Berar.						
Loans to Mofussil Municipalities	24,62,070	1,85,000	26,47,070	1,48,442	24,98,228	1,28,768
Loans to Indian States, Land-holders and other Notabilities	(a) 9,96,902	...	9,96,902	170	9,96,732	15,484
Advances to Cultivators	50,09,772	52,02,520	1,02,12,292	13,88,684	88,23,608	1,42,375
Miscellaneous Loans and Advances . . . . .	...	73,300	73,300	4,000	69,300	...
TOTAL	84,68,744	54,60,820	1,39,29,564	15,41,696	1,23,87,868	2,86,627
Carried over	88,74,16,212	3,54,47,341	42,28,63,553	3,38,93,853	88,80,70,200	2,15,21,053

(a) Differs from last year's closing balance by reason of correction since made.

16.—ACCOUNT of LOANS and ADVANCES by PROVINCIAL GOVERNMENTS, showing the amounts ADVANCED and REPAID during the year ended 31st March 1930, and the balances of such LOANS, etc., at the commencement and close of the year—*concid.*

	Amount, 1st April 1929.	Amount Advanced.	TOTAL.	Amount Repaid.	Amount, 31st March 1930.	Amount of interest received and credited to Revenue (See Account No. 42).
	₹	₹	₹	₹	₹	₹
Brought forward	38,74,16,212	3,54,47,341	42,28,63,553	3,38,93,353	38,89,70,200	2,15,21,053
Government of Assam.						
to Mofussil Municipalities	1,58,006	13,500	1,71,506	15,006	1,56,500	8,269
to District and other Local Fund committees	1,03,406	12,500	1,15,906	15,777	1,00,129	7,522
to Indian States, Land-holders and Notabilities	2,12,469	...	2,12,469	21,868	1,90,601	10,747
to Cultivators	5,61,190	30,01,444	35,62,634	1,89,172	33,73,462	15,962
Various Loans and Advances	32,318	36,850	69,168	4,712	64,451	1,591
TOTAL	10,67,384	30,64,294	41,31,678	2,46,535	38,85,143	44,191
Shan States Federation.						
to Indian States, Land-holders and Notabilities	29,900	20,000	49,900	22,950	26,950	(b)
to District and other Local Fund committees	12,654	...	12,654	1,279	11,375	750
TOTAL	42,554	20,000	62,554	24,229	38,325	759
GRAND TOTAL	38,85,26,150	3,85,31,635	42,70,57,785	3,41,64,117	39,28,93,668	2,15,66,003
Distribution of Grand Total.						
Government of Madras	(a) 4,58,36,854	60,75,457	5,19,12,311	50,36,279	4,68,76,032	28,35,824
„ „ Bombay	(a) 24,83,62,525	49,08,277	25,32,70,802	1,03,13,880	24,29,56,922	1,41,69,362
„ „ Bengal	67,71,416	13,38,749	81,08,165	11,28,029	69,80,136	3,25,868
„ „ United Provinces	3,92,68,240	71,09,859	4,63,78,099	94,32,094	3,68,86,005	16,50,579
„ „ Punjab	(a) 1,36,47,445	73,45,998	2,09,93,443	29,44,317	1,80,49,126	6,12,520
„ „ Burma	1,49,90,945	19,35,463	1,69,26,408	23,57,978	1,45,68,430	10,89,941
„ „ Bihar and Orissa	1,01,30,043	12,74,718	1,14,04,761	11,39,080	1,02,65,681	5,50,328
„ „ Central Provinces and Bihar	84,68,744	54,60,820	1,39,29,564	16,41,696	1,23,87,868	2,86,627
„ „ Assam	10,67,384	30,64,294	41,31,678	2,46,535	38,85,143	44,191
Shan States Federation	42,554	20,000	62,554	24,229	38,325	759
TOTAL	38,85,26,150	3,85,31,635	42,70,57,785	3,41,64,117	39,28,93,668	2,15,66,003

(a) Differs from last year's closing balance by reason of correction since made.

(b) Free of interest.

N. to W.—Debt, Deposits and Advances.

Remittances between India and England.

The transactions brought under this Remittance head fall into three classes :—

(1) Transactions put through by the agency of Government on behalf of third parties, chiefly His Majesty's Imperial Government, involving cash recoveries from or cash payments to them against corresponding payments or receipts in India on their behalf, such as recoverable expenditure incurred in India on account of the War Office or the Admiralty, and expenditure incurred in England on behalf of Local Funds, Indian States, etc.

(2) Transactions which require final adjustment in the Indian Accounts. Such transactions mostly appear in the High Commissioner's accounts. With the gradual extension of the functions of the High Commissioner as agent to the Government of India, the number of transactions of this nature in the Secretary of State's accounts is gradually diminishing.

(3) Cash remittances from India to England and *vice versa* of funds belonging to India. Under this class come.

(a) Sterling purchased in India.

(b) Sterling sold in India.

(c) Sterling taken over in London.

(d) Transfers through the Paper Currency Reserve, and

(e) Transfers through the Gold Standard Reserve.

Items (a) and (b) of class (3) have been fully explained in the note to Account No 98. Item (c) represents the proceeds of sterling loans raised in the London market by local authorities, etc., taken over by the Secretary of State against corresponding payments by the Government of India in India at the prevailing rate of exchange. The last two items represent, as the heads indicate, a transfer of funds from the Treasury balances to the Reserves in India or England against a corresponding withdrawal from the Reserves to the Treasury in England or India.

The details of transactions falling under classes (1) and (2) above are given in Account No. 97. The various descriptive heads under which these transactions are shown indicate their nature.

No. 97. - ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS
and the BALANCES unadjusted at

		UNADJUSTED BALANCES.		No. of Item.
		1st April 1929.		
		Debits.	Credits.	
		£	£	
Part I.—Account Current with the Secretary of State for India.				
<i>His Majesty's Imperial Government.</i>				
War Office—				
Military expenditure at Aden . . . . .	...		2,043	1
Remittances paid in India on behalf of Asiatic Artillery at Hong Kong and Singapore	5,137	...		2
Enlistment of Indians for service in the Colonies	401	...		3
Payments in India on A. F. O. 1706	36,364	...		4
Payments in England on I. A. F. A. 602 . . . . .	...	...		5
Effects of deceased Officers and men of the British Army . . . . .	...	...	655	6
Additional Indian Troops lent for service at Hong Kong	674	...		7
Shanghai Defence Force	16,092	...		8
Funds for Command Paymaster, Aden	11	...		9
Pensions issued in India on behalf of the War Office	(a) 18,241	...		10
Air Ministry—				
Military Expenditure at Aden	238	...		11
Payments in India on A. F. O. 1706	5,528	...		12
„ „ England on I. A. F. A. 602 . . . . .	...	...		13
Expenditure in connection with the Air Ministry in Iraq	1,347	...		14
Funds supplied to the Royal Air Force, Iraq . . . . .	...	...		15
Airship base at Karachi. Civil . . . . .	...	...		16
Ditto. Military . . . . .	...	...		17
Funds for Command Accountant, Royal Air Force, Aden. . . . .	...	2,191		18
Admiralty—				
Admiralty Transports	26	...		19
Advances in India on account of Naval Services (Civil)	8,624	...		20
Ditto ditto (Military)	2,658	...		21
Pensions issued in India on behalf of the Admiralty	(a) 290	...		22
Foreign Office—				
Lighting and Buoying the Persian Gulf . . . . .	...	2		23
Persian Gulf Radio Offices . . . . .	...	317		24
Board of Trade—				
Basses and Mimicoy Light Dues . . . . .	...	765		25
Balances of Indian Shipping Masters' Accounts	2,586	...		26
Lighthouses in the Red Sea (Civil)	2,210	...		27
Ditto (Military) . . . . .	...	...		28
Expenditure in India on Transport.	5,098	...		29
Sundry Departments and Dominion Governments—				
Expenditure in connection with Dominion Officers Serving in India	5,328	...		30
Postal and Money Order Transactions with the United Kingdom . . . . .	...	11,533		31
Postal and Money Order Transactions with Colonial Administrations. . . . .	...	...		32
Payments in India chargeable to the Ministry of Pensions	16,033	...		33
Pensions issued in India on behalf of His Majesty's Paymaster-General	(a) 2,998	...		34
Bills drawn in India on account of Emigration of Coolies and African Protectorates	5,300	...		35
Opium shipped to Hong Kong and the Straits Settlements . . . . .	...	...		36
Bills and Telegraphic Transfers drawn on India by the High Commissioner for Iraq . . . . .	...	...		37
National Health Insurance: Sale of Stamps in India . . . . .	...	126		38
Political Expenditure at Aden recoverable from the Colonial Office . . . . .	...	6,120		39
Unemployment Insurance. Sale of Stamps in India . . . . .	...	105		40
Miscellaneous (Civil)	2,739	...		41
Ditto (Military)	6,634	...		42
TOTAL HIS MAJESTY'S IMPERIAL GOVERNMENT		119,629	23,857	

(a) Part of £16,519 shown in the previous year under the head "Pensions, etc., issued in India to officers and men (Naval and Military) or their Colonial Gaults,

between INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1930, the commencement and close of that year.

No. of Item.	Transactions in 1929-30.				UNADJUSTED BALANCES.	
	INDIA.		ENGLAND.		31st MARCH 1930.	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£
1	1,405	1,299	...	575	...	2,512
2	19,874	22	...	10,780	5,209	...
3	1,695	34	...	540	1,604	...
4	98,558	13	..	92,194	37,715	...
5	...	16,021	16,021	...	...	...
6	1	6,899	7,069	..	..	484
7	8,757	7,009	..	316	2,610	.
8	5,179	13,536	...	11,658	..	' 2 '
9	...	11	...	...	...	...
10	42,850	...	...	33,887	22,204	...
11	3,205	202	...	239	4,003	...
12	1,879	1	...	6,993	415	...
13	...	6,424	6,424	...	...	...
14	7,506	379	...	6,841	1,638	...
15	573,750	...	...	573,750	...	...
16	3,489	...	...	3,489	...	...
17	1,040	...	...	-2,106	955	...
18	172,500	...	...	172,500	...	...
19	43	...	...	60	...	...
20	69,419	...	...	72,743	5,302	...
21	36,095	...	...	11,808	26,445	...
22	1,082	..	...	1,092	250	...
23	2	...	...	...	...	...
24	2,960	2,655	...	260	...	272
25	23	2,655	2,073	...	...	1,222
26	313	915	...	3297	1,517	...
27	5,772	139	...	6,579	1,264	...
28	...	...	...	...	...	...
29	11,237	908	...	12,603	1,844	...
30	10,573	166	...	13,110	2,625	...
31	414,845	520,480	404,000	...	...	13,174
32	617,133	...	...	617,133	...	...
33	42,443	...	...	43,093	15,180	...
34	10,427	...	...	19,609	2,756	...
35	73,752	...	...	60,380	18,672	...
36	556,01	...	...	556,301	...	...
37	15,000	...	...	22,500	...	7,500
38	...	178	254	...	...	50
39	24,169	1,127	...	22,305	...	5,383
40	...	258	263	...	...	95
41	301,524	7,593	7,363	320,405	...	16,632
42	34,386	42,069	41,994	21,771	1,074	...
	3,167,057	931,087	484,464	2,718,172	169,411	51,377

N. to W.—Debt, Deposits and Advances

No. 97---ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS and the BALANCES unadjusted at

	UNADJUSTED BALANCES.		No. of Item.
	1st APRIL 1929.		
	Debits.	Credits.	
	₹.	£	
Brought forward	139,029	23,857	
<i>His Majesty's Indian Government in London.</i>			
OTHER REMITTANCE TRANSACTIONS—			
Exchange Adjustments on Remittance Transactions . . . . .	...	...	43
Superior Services (India) Family Pension Fund . . . . .	..	38	44
Effects of deceased Officers and Warrant Officers of the Indian Army . . .	...	10	45
Remittances by British Soldiers for deposit in the Post Office Savings Bank or investment in British Securities . . . . .	...	20 610	46
Indo-European Telegraphs . Remittances . . . . .	...	...	47
Remittances for payment by the India Office . . . . .	...	247	48
Mission to the Court of Persia: Bills and Telegraphic Transfers . . . . .	...	5,000	49
Miscellaneous Pay and Pensions chargeable to Local Funds, etc. . . . .	...	...	50
Recoveries on account of allotments paid in India . . . . .	...	...	51
Expenses of Indian Cadets at Sandhurst . . . . .	..	13	52
Sundry Provident Funds maintained in India . . . . .	...	...	53
Rohilkhund and Kumaon Railway—Interest on 4 per cent. Debenture Stock allocated to State Works . . . . .	...	...	54
Indian Military Widows' and Orphans' Fund (Sterling Branch) . . . . .	...	...	55
Opium Supplied to the Siamese Government . . . . .	...	...	56
Government of India Rupee Loans . . . . .	..	...	57
Miscellaneous —			
Civil	32	...	58
Military . . . . .	...	13	59
TOTAL— HIS MAJESTY'S INDIAN GOVERNMENT IN LONDON	32	25,931	
GRAND TOTAL—ACCOUNT CURRENT WITH THE SECRETARY OF STATE	139,661	44,788	

ween INDIA and ENGLAND, the TRANSACTIONS during the year ended 31st March 1930, commencement and close of that year—*contd.*

	TRANSACTIONS IN 1929-30.				UNADJUSTED BALANCES.	
	INDIA.		ENGLAND.		31st MARCH 1930.	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£
	3,167,057	931,087	434,461	2,718,172	169,411	51,377
3	3	137	137	3	...	...
4	842	55,598	54,794	...	...	...
5	...	291	291	...	...	10
6	...	102,951	107,224	...	...	16,237
7	...	3,047	2,673	...	...	374
8	...	1,347	1,413	...	...	181
9	...	40,000	45,000	...	...	...
10	...	2,877	2,877	...	...	...
11	52	...	...	52	...	...
12	5	752	713	...	...	47
13	315	...	...	315	...	...
14	...	27,246	27,246	...	...	...
15	...	34,973	34,342	...	...	631
16	361,922	...	...	361,922	...	...
17	...	143	...	—143	...	...
18	5,919	26,532	26,602	5,962	39	...
19	29,547	6,446	6,528	28,995	621	...
	398,605	302,365	309,840	197,101	100	17,580
	3,565,662	1,233,452	794,804	3,115,273	170,071	68,957

N. to W.—Debt, Deposits and Advances

No. 97.—ABSTRACT STATEMENT showing, in respect of MISCELLANEOUS ACCOUNTS and the BALANCES unadjusted at

		UNADJUSTED BALANCES.		No. of Item.
		1st APRIL 1929.		
		Debits.	Credits.	
		£	£	
Brought forward		199,661	49,788	
Part II—Account Current with the High Commissioner for India.				
<i>His Majesty's Indian Government in London.</i>				
Security Printing Press.		..	...	1
Payment on account of the Sussex Trust Fund .		...	...	2
Stores for Medical Stores Depots and Workshops		...	...	3
Stores for Ordnance Factories in India		...	...	4
Stores for Royal Indian Navy		...	...	5
Stores charged to Local Funds and Indian States		...	...	6
Stores for Provincial Governments' Commercial Undertakings		...	...	7
Pay and Pensions chargeable to Local Funds, etc.		...	...	8
Passage Advances to Government Officers (Civil)		...	...	9
Ditto ditto (Military)		...	...	10
Advances on account of Motor Cars and recoveries of such Advances (Civil)		...	...	11
Ditto ditto ditto (Military)		...	...	12
Purchase of Java Quinine		...	...	13
Sale of Opium shipped to England		...	...	14
Publications supplied to India (Civil)		11	...	15
Ditto ditto (Military)		2	...	16
Concession Passages (Civil)		170	...	17
Ditto (Military)		...	170	18
Sundry Provident Funds (Civil)		...	...	19
Ditto (Military)		...	...	20
General Provident Fund (Civil)		1	...	21
Ditto (Military).		...	...	22
Indian Civil Service Provident Fund		...	...	23
Commutation of Pensions Central (Civil)		...	...	24
" " " (Military)		...	...	25
" " " (Provincial)		...	...	26
Stores for Grass Farms		...	...	27
Stores for Dairy Farms		...	...	28
Miscellaneous (Civil)		338*	..	29
" (Military)		...	7*	30
TOTAL PART II—ACCOUNT CURRENT WITH THE HIGH COMMISSIONER		517*	177*	
TOTAL ACCOUNT CURRENT BETWEEN INDIA AND ENGLAND		140,178*	49,965*	
Ditto IN RUPEES				

*Differs from the last year's closing balance by reason of correction since made.

between INDIA and ENGLAND, the TRANSACTIONS during the Year ended 31st March 1930, the commencement and close of that Year—*concl'd.*

No. of Item.	TRANSACTIONS IN 1929-30.				UNADJUSTED BALANCES.	
	INDIA.		ENGLAND.		31st MARCH 1930.	
	Debits (Payments).	Credits (Receipts).	Debits (Payments).	Credits (Receipts).	Debits.	Credits.
	£	£	£	£	£	£
	3,565,662	1,233,452	794,304	3,115,273	170,071	68,957
1	...	103,198	103,198	...	...	...
2	..	879	879	...	...	...
3	...	96	96	...	...	..
4	...	8,200	8,200	...	...	...
5	...	69,059	69,059	...	...	...
6	...	25,164	25,164	...	...	...
7	...	21,388	21,388	...	...	...
8	...	27,521	27,521	...	...	...
9	...	983	983	...	...	...
10	...	200	200	...	...	...
11	6,983	13,884	13,884	6,989	...	6
12	359	654	654	359	...	...
13	...	1,021	1,021	...	...	...
14	80,343	..	...	80,343	...	...
15	...	7,174	7,163	...	...	..
16	...	719	733	...	16	..
17	...	34,918	34,761	...	13	..
18	...	397	567	..	..	..
19	23,821	4,654	4,654	23,821	..	...
20	1,464	10	10	1,464	...	..
21	20,756	7,416	7,416	20,757	...	..
22	700	4	4	700	...	...
23	20,009	424	424	20,009	...	...
24	...	32,702	32,702	...	...	...
25	...	14,917	14,917	..	...	...
26	...	53,349	53,349	...	..	..
27	...	937	937	...	..	...
28	...	1,504	1,504	...	...	...
29	119,318	21,266	21,284	122,908	...	3,239
30	203,388	2,421	2,435	203,389	6	...
	477,141	455,059	455,107	480,739	35	3,245
	4,042,808	1,688,511	1,249,411	3,596,012	170,106	72,202
	5,39,04,052*	2,25,18,497*	1,66,58,809	4,79,46,828		

* Difference due to omission of fractions of pound.

N. to W.—Debt, Deposits and Advances.

Purchases and Sales of Sterling.

The requirements of the Home Treasury for payments of interest on debt, of leave salaries and pensions, for purchase of stores for India, etc., which were previously met by the sale of what were familiarly called 'Council Bills' or 'Councils' by the Secretary of State in London, are now met by the purchase of sterling by the Government of India in India from banks and firms on an approved list. These banks and firms arrange with their London agents by cable for the payment of the sterling sold to Government to the Imperial Bank of India in London for credit to the account of the Secretary of State at the Bank of England. The rupee payments made by the Government are met from their treasury balances with the Imperial Bank of India.

At times it may be necessary for the Government of India to replenish the treasury balances by transfers from the Paper Currency Reserve or the Gold Standard Reserve or to effect sales direct against these reserves. When this happens, the necessary adjustments as between the Treasury and the Paper Currency or the Gold Standard Reserve Accounts are effected in England.

Similarly, when sterling is sold to banks and firms in India in order to prevent exchange from falling below the lower gold point, the sale proceeds may be credited directly to the treasury balance or to the Paper Currency Reserve or the Gold Standard Reserve, as the case may be. The necessary payments of sterling in London against these sales are made from the source to which the sale proceeds have been credited in India. There were no sales of sterling during 1929-30.

	Amount of Sterling not realised by Secretary of State.	Rupees paid therefor.	Amount of Sterling.	Rupees paid therefor.	Amount of Sterling.	Rupees paid therefor.	Amount of Sterling not realised by Secretary of State.	Rupees paid therefor.
	£	R	£	R	£	R	£	R
Calcutta	7,563,000	10,14,33,227	7,563,000	10,14,33,227	..	..
Madras	929,000	1,24,35,427	929,000	1,24,35,427	...	..
Bombay, (including Karachi)	6,723,000	9,00,43,063	6,723,000	9,00,43,066	...	..
Total	15,215,000	20,39,11,720	15,215,000	20,39,11,720	...	..

N. to W.—Debt, Deposits and Advances.

